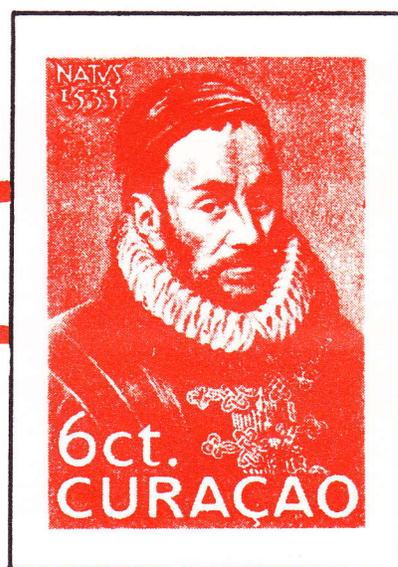


NETHERLANDS PHILATELY



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August 1983

From the interim Co-editors:

As promised in the previous issue of the Journal, we have now established a regular publishing schedule for both the Journal and the Newsletter... 4 each per year.

By the time you receive this issue of the Journal, you will have already received a Newsletter, outlining the matter of membership renewals, orders for the new 1984 Speciale Catalogus, and the election of officers for the new membership year.

You will note that this issue is dated August 1983. Another issue will appear in October; and gradually we shall "catch up" so that you will be receiving your copies every three months on the old quarterly basis.

We are very grateful for your collective patience during the past year, and we in turn can assure our membership that things are now "back on track".

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HOLLAND - 1872 to 1891 - A Study in Serration

By W. E. Gerrish, O.B.E., F.R.P.S.L.

(We continue his paper read before the Royal Philatelic Society, London, on March 3, 1955)

III. PAPER

I have not studied these stamps carefully to distinguish between the bluish white or yellowish white papers, partly because my work has had to be done almost entirely by artificial light and partly because I do not consider these very slight variations merit serious recognition. On the other hand the quality of the paper itself is interesting, both as to its thickness or otherwise and the mesh of the paper.

Speaking generally, I find the earlier printings were on a harder paper, with an occasional brown gum which discolours the paper on the surface and sometimes creates a rather transparent "ivory head" appearance.

A very distinctive paper is found, used sparingly, between 1885 and the middle of 1887 in the case of the 5 cent, and until the end of that year in the case of the 50 cent, which is a very thin pelure paper with a wide coarse mesh.

Again, a thicker paper with wide coarse mesh was used in limited quantities between the middle of 1889 and the early months of the following year in the case of the 5 cent, and paper which, although not quite so thick, also had a very wide and pronounced mesh for other values during the latter part of 1890 and 1891.

In this connection, although I have examined a quite considerable number of copies of the 50 cent perf. 12½ large holes I have yet to find a copy on paper other than the wide mesh variety. I have this used with dates at about monthly intervals from January 1891 until October 1892.

Throughout the issue there appears to have been two sorts of wove paper generally in use, one hard and a little coarse to the touch with no mesh, and the other a little kindlier to the touch, but not of necessity any thicker, which shows some signs of mesh.

The only watermark I have found is a solitary copy of the 5 cent and a few copies of the 15 cent with the stitch watermark, similar to that occasionally found in stamps of the United States of America, where I think two sheets of pulp have been joined together.

IV. SHADES

Obviously, with a period of twenty years of use, there is a considerable variety of shade, particularly in the case of the 5 cent stamp.

5 Cent

While precise colour nomenclature is always a difficulty, I have endeavoured to divide the printings of the 5 cent into the following rough gradations:

<i>Approximate Dates of Use</i>	<i>Perforation</i>	<i>Shade</i>
1872	14 small holes	Bright blue
1872-3	13½ × 14 small holes	Light dull blue
1873-4	12½ × 12 small holes	Light dull blue
	(Irregular comb)	
1874-5	12½ × 12 small holes	Dull blue
	(Irregular comb)	
1875	12½ × 12 large holes	Light dull blue
	(Irregular comb)	
1875-82	12½ × 12 large holes	Deep blue
	(Irregular comb)	
1875-85	12½ × 12 large holes	Bright blues
	(Irregular comb)	
1875-84	12½ × 12 large holes	Pale blues
	(Irregular comb)	
1877-84	13½ × 13½ large holes	Light dull blues
1877-82	13½ × 13½ large holes	Deep blue
1877-85	13½ × 13½ large holes	Bright blues
1877-84	13½ × 13½ large holes	Pale blues
1883-4	12½ × 12 large holes	Prussian blue
	(Irregular comb)	

The Prussian blue is a scarce shade normally dated between August 1883 and the middle of 1884. 1885 produces a cameo print in which the head stands out more clearly than usual. The shade is a bright blue, and perforation had been done in this year by no less than four machines--the 12 x 12B, the 12 $\frac{1}{2}$ small holes, 13 $\frac{1}{2}$ x 13 $\frac{1}{4}$, and the new 12 $\frac{1}{2}$ x 12C. During this period, 1885 to mid-1887, the very thin pelure paper, usually with a wide mesh, was used. Copies are rather inconsistent in shade, varying from pale blue, which predominates, to a range of bright blue shades. This paper is normally perforated by the 12 $\frac{1}{2}$ x 12C machine, but I have found an example perforated 11 $\frac{1}{2}$ x 12, indicating the use of the older machine. Stamps on pelure paper perforated 13 $\frac{1}{2}$ x 13 $\frac{1}{4}$ large holes and 12 $\frac{1}{2}$ small holes are extremely scarce.

To continue the list:

<i>Approximate Dates of Use</i>	<i>Perforation</i>	<i>Shade</i>
1886-8	12 $\frac{1}{2}$ x 12 large regular holes	Lavender blue
1886-7	12 $\frac{1}{2}$ small holes	Lavender blue
1886-7	12 $\frac{1}{2}$ small holes	Pale blue
1886-7	12 $\frac{1}{2}$ x 12 large regular holes	Pale blues
1888	12 $\frac{1}{2}$ x 12 large regular holes	Purplish blue
1888	12 $\frac{1}{2}$ large holes	Purplish blue
1889	12 $\frac{1}{2}$ x 12 large regular holes	Bright blues
1889	12 $\frac{1}{2}$ x 12 large regular holes	Grey blues
1889	12 $\frac{1}{2}$ x 12 large regular holes	Indigo blues on soft paper with a very coarse mesh
1889-90	12 $\frac{1}{2}$ large holes	Indigo blues on soft paper with a very coarse mesh
1889/90	12 $\frac{1}{2}$ large holes	Indigo to bright blue on the usual paper
1890-91	12 $\frac{1}{2}$ large holes	Pale clear blues
1890-91	12 $\frac{1}{2}$ large holes	Grey blues on thicker paper
1891	12 $\frac{1}{2}$ large holes	Clear blues on coarse paper giving impression of small hole perforation

10 Cent

Some of the work of the 13 $\frac{1}{4}$ x 13 machine in a bright carmine shade is attractive. There sometimes is a transparency about stamps printed at this time, possibly due to the effect of the gum on the paper.

The 12 $\frac{1}{2}$ x 12 small holes perforation produces a wide range of shades varying from a red with more than a touch of pink in it to a very deep red approaching claret. The printing is generally rather coarse.

Much of the same shade range is found in the work both of the large holes machine and the 13 $\frac{1}{2}$ x 13 $\frac{1}{4}$. It is worthy of note that a few copies with this perforation appear to have considerably smaller holes than usual, which may have occasioned the one-time listing of the 13 $\frac{1}{2}$ small holes variety.

12 $\frac{1}{2}$ small holes and the 12 $\frac{1}{2}$ x 12C machine continue the same variety of shades, with the addition of an attractive well-printed bright carmine in 1889 on the wide mesh paper.

The last printings 12 $\frac{1}{2}$ large hole are, in general, a lighter red than previously, but the attractive carmine can occasionally be found. I have a few copies in a pink shade--the lightest of the whole issue--all used at Alphen.

12 $\frac{1}{2}$ Cent

The first work of the 12 $\frac{1}{2}$ x 12B machine and also of the 13 $\frac{1}{2}$ x 13 $\frac{1}{4}$ on this stamp produced holes that are considerably smaller than normal. The shade range in this value is not large and the only shade that calls for particular comment is a dark grey with a touch of olive in the last printings perforated 12 $\frac{1}{2}$ large holes.

15 Cent

Here again the color range is small. The work of the 12 $\frac{1}{2}$ x 12 small holes machine shows some attractive printings, well-linked and giving the impression of a deeper shade than some light printings in the same shade with less brown about them. Later printings become progressively more orange, but the variation is small.

20 Cent

The green of the earlier printings is a grass green tone and it is not until 1882 that a bluish green appears. 1886 produces some attractive myrtle greens, and the last printings perforated 12 $\frac{1}{2}$ large holes include the lightest tones of the issue, both in grass and bluish greens.

25 Cent

This stamp undergoes some rather drastic colour changes. The first work in 1875 of the small holes machine is in an attractive shade of deep lilac. This is scarce with either large holes or perforated $13\frac{1}{2} \times 13\frac{1}{4}$, the majority of these copies appearing in varying depths of greyish violet and purple, with one printing that approaches close to mauve. I think the deep lilac can only have had a very short life, as this shade is not approached by any of the work of the later machines, which become darker and flatter. I have noticed copies in a slate grey from which the purple is absent with the $12\frac{1}{2}$ large holes perforation. They look quite natural, and I wonder if this shade is as issued, or due to any chemical change.

50 Cent

The 50 cent shows little variety, and I find this the most difficult colour on which to distinguish small printing flaws. Throughout the issue one finds some competition between the yellow and the green in the domination of the bistre shade, and the most attractive are undoubtedly the last printings, perforated $12\frac{1}{2}$ large holes, where the greens appear to have won and some quite pleasant olive bistres result.

Additional Values

The earlier printings of the $7\frac{1}{2}$ cent with a chocolate brown appearance are more attractive than those that follow them, which may suffer from not being so clearly printed.

The 1 Gul. ranges from a slate violet to a slate grey, the former belonging to the earlier printings.

Little can be said about the 2.50 Gul., which maintains for twenty-one years a consistency of shade not always associated with bi-coloured stamps printed in ultramarine and rose.

V. PRODUCTION

The production of these stamps has been studied very largely through an examination of the peculiarities of the 5 cent value, of which ample material, including strips and blocks, was available. No records, unfortunately, are available at the Nederlandsche Postmuseum with regard to detail or number of the printing plates of the issue of 1872.

Broadly speaking the stamps were printed in sheets of two hundred from a matrix of fifty, repeated four times. The first evidence of the make-up of the sheet was possibly noticed by the late Mr. Warren who wrote in 1923 "Small faults are similarly placed one to another throughout the period of the issue."

This aspect was extensively studied by the late E.W. Wetherall with whom the writer had a frequent correspondence and occasional dinner parties at which W. Darwin and R. van Lessen--both of whom have now passed on--were the other members. Before his death in, I think, 1932, Wetherall had identified twenty-two flaws as constant and, therefore, from a matrix, and he and the writer had made a composite reconstruction of this matrix of fifty.

It is, however, a Dutch philatelist, Mr. J. van Woerden, who must take the honours for research into the printing of this stamp. He published in "De Philatelist" for October 1935 an illustration of thirty-three flaws belonging to the matrix of fifty. Although I never had the privilege of meeting him, and I understand he died during the war, we had a most interesting correspondence in which our material passed frequently across the North Sea during the next few years. Mr. van Woerden had the capacity of making his points stand out by brilliant sketches which he kindly allowed me to have photographed for my own use.

I show (in the wall frames) a large number of the flaws to be found on the matrix of the 5 cent. I have endeavoured to include the various perforations of the issue in combination with each flaw as an additional proof of the life of the flaw and its constancy. These are illustrated by the excellent sketches drawn by Mr. van Woerden and I have used his numbering, and not that of Mr. Wetherall throughout my collection.

That the 5 cent was printed from a composite matrix from 1880 onwards has not, I think, been in doubt. In his article previously referred to it is suggested that individual cliches were used prior to 1880, and he supports the argument in some detail with the fact that during the period 1870-75 separate cliches, two hundred at a time, were being delivered for the various values of the postage due stamps. Further evidence of the existence of separate cliches is provided by the fact that the same matrix faults occur on the postal stationery of this time.

Subsequent study--and I have no knowledge of any later articles in the Dutch philatelic press--has modified the view about loose cliches as Mr. van Woerden was in agreement that what he called Setting J, made up largely from $12\frac{1}{2} \times 12$ small hole stamps, and with dated copies starting June 1874, corresponds in its matrix flaws with those of the composite matrix. By this time, out of the forty-three matrix flaws that had been recognised on the cast of fifty, forty can be traced on this setting, although a few of them only show "forerunners", being a minor flaw on a stamp which later on developed a major and more easily recognisable matrix flaw.

The following table gives the position of each flaw on the matrix of fifty:

Position of Stamp	van Woerden Flaw No.	Wetherall Flaw No.	Position of Stamp	van Woerden Flaw No.	Wetherall Flaw No.
1	XLI		26	XIX	
2	XXXI		27	XXXV small	
3	XLII		28	XX	XVI
4			29		
5	X	XV	30	XXI	XXI
6	I	V	31	XXXIX	
7	II	VIII	32	V	IV
8	XI		33	XXII	
9	XXX	XIII	34		
10			35	XXXVI	
11	XII		36	XXXVII	
12	III	II	37	XXXVIII	
13	IV	I	38	XXIII	XI
14	XIII		39	XXIV	
15	XLIII sometimes		40	XXV	XX
16	XIV	XVII	41	XXVI	XVIII
17	XV	XII	42	VII	VI
18	XXXV large		43	VI	III
19			44	XXXIV	XXII
20	XXXII		45	XXVII	X
21	IX	XIV	46	XXXIII	
22	XVI		47	VIII	VII
23	XL		48	XXVIII	
24	XVII	XIX	49		
25	XVIII	IX	50	XXIX	

Illustrated on the following page are the corresponding matrix flaws identified in the table.

Now, to continue with the matter of individual cliches: prior to this date (June 1874), that is, for the first two years of use, the position is much more complicated. For this purpose a study of the $13\frac{1}{4} \times 14$ perforations used during the first twelve or eighteen months of the issue was made. These stamps do not show the usual proportions of recognisable flaws, and there is, I understand, in the Nederlandsche Postmuseum a block of sixteen, which was in the collection of Mr. van Nifterik, which shows no flaws at all and is thought to belong to the same Berlin plate as that from which the colour proofs were printed and on which no flaws are discernible. Quite a number of strips and pairs examined also show few recognisable flaws, and it is likely that there were at least two plates which do not correspond with the later known matrix.

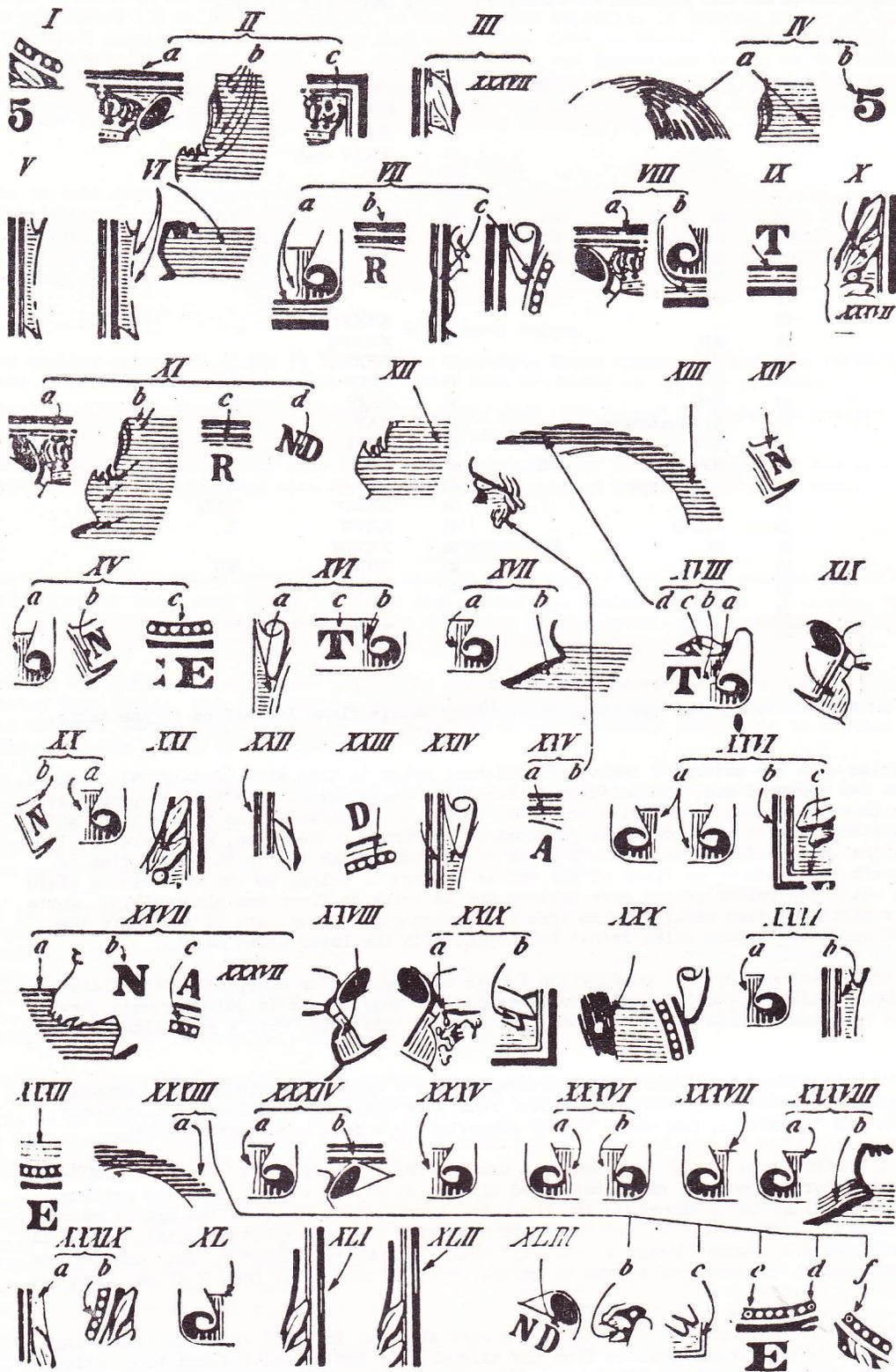
On the other hand, on the $13\frac{1}{4} \times 14$ perforation I have nineteen of the accepted matrix flaws--several of them, admittedly, only forerunners--which, when they appear in joined pieces, are in their correct positions, which would indicate that even at this early date a composite matrix was in use.

After 1875 the $11\frac{1}{2} \times 12$ guage of the first vertical row is a valuable policeman, and around 1880 there was a plate on which the first two vertical rows were composed of cliches not in their normal position on the matrix, and which can be supported by a fair amount of material.

In addition, I am fortunate enough to possess an unused block of thirteen in the shade 1878-79 which, although otherwise normal, has substituted cliches at No. 42 and No. 2 of the setting. This is from an early state of the plate and the substituted cliche at 42 is the easily recognised matrix fault VI (I am using Mr. van Woerden's numbering of these matrix faults). As 43 is normally matrix fault VI, this "double VI" variety would be easy to recognise, but, despite the examination of several thousands of stamps in joined form, no other pair has, I think, been recorded.

A further point of interest is that in setting J a rare abnormal is found in which stamps normally 9 and 10 on the matrix are printed from the cliches that are normally found in positions 45 and 46 of the matrix. Mr. van Woerden showed me a strip of this setting with a serious damage to No. 9, and I think it feasible that the last two cliches of the row were replaced by loose ones during the use of the plate.

(To be continued in next issue)



Matrix flaws of the 5 cent from the Original Sketches drawn by the late Mr. J. van Woerden of Holland

The Netherlands 1943-44 Germanic Symbols and Heroes of the Sea

Frans H.A. Rummens

The Dutch "Maandblad voor Philatelie" did not appear for most of the 1943-45 period. Acute shortage of printing paper was one good reason to cease publication, but that decision was precipitated by the activities of the German-controlled "Kulturkammer" (Cultural Council) which insisted on adapting all social activities to the New Order. Under that kind of pressure, most organizations simply folded for the time being. It therefore took until well after the war before the Maandblad, still laboring under a very sparing newsprint permit, finally got around to telling about the 1943-44 set of Germanic Symbols and Heroes of the Seas. We acknowledge the Maandblad of September 1945, July-August 1946 and September 1946; most of what follows here has been extracted from the editorial pages of cited issues.

Why this set?

Let us recall that the Queen Wilhelmina definitives (design Konijnenburg) had been declared illegal by the Occupier, so that the only definitives available were the Chris Lebeau numerals (NVPH 379-91). The Germans and their collaborator-friends wanted a purely Germanic set. The PIT officials then suggested Heroes of the Seas and this was accepted, at least for the higher values. We believe that this acceptance is due to the fact that most of these Heroes were very active in fighting the English!

Who were the designers?

There is a most unusual tale to be told here, since originally only Pijke Koch (for the Symbols), Kuno Brinks and Hubert Levigne were listed as designers-engravers, but in later editions of the "Speciale" we also see S. Hartz and Mrs. E. Reitsma-Valença mentioned. The point is that the latter two persons were Jewish and therefore banned from working. But Joh. Enschedé & Sons had conspired with them and with the other designers to let their Jewish employee-artists work from their secret hiding places. So, officially but temporarily, Kuno Brinks took over the authorship of the Hartz designs (7½ and 40 cent), whereas Hubert Levigne "authored" the designs of Mrs. E. Reitsma-Valença (the 12½ and 15 cent). Originally, Hartz was also to do the 17½ cent Joseph van Gent and the 25 cent Tjerk Hidde de Vries design, but by that time he had gone into such deep hiding that he could not be found by Enschedé, who in turn then asked Levigne and Brinks, respectively, to make new designs. One wonders, though, if not some day the original Hartz designs will surface.



Talking about designs-at-large: there was supposed to have been a 50 cent stamp, featuring Jacob van Heemskerck (who discovered the East Indies route for the Dutch). Hubert Levigne made the initial design, but since he lived in Maastricht, he was liberated before he could send on his work. All the lettering was done by J. van Krimpen.

Engraving -vs- Photogravure.

The original intent was that the Symbols would be printed in photogravure, but that the Heroes be recess-printed. That is the reason that the artists who made the designs also cut steel engravings. This plan had to be changed; Enschedé was too busy printing new, germanized banknotes. So the original designs had to be adapted for the photogravure process, which was done by a number of Enschedé employees. Only the 40 cent stamp was recess-printed. Associated with this is that

only the sheets of the 40 cent stamps have plate numbers (plates 1, 2 and 3) whereas the other ones show etching or cylinder numbers.

Watermarked or not?

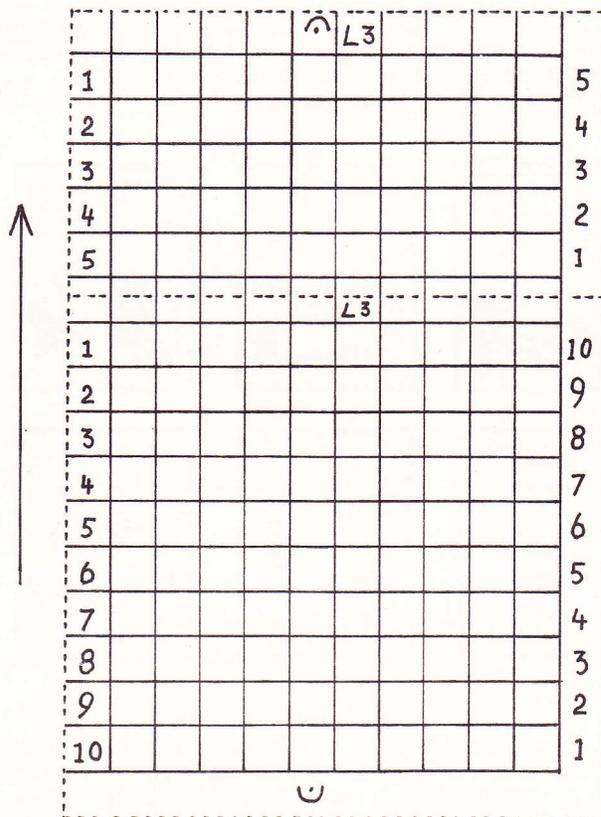
The Symbols are all printed on watermarked paper (w.m. circles), at least that was the intent. However, of both the 1 cent (Sea Horse) and the 1½ cent (Freedom-tree) unwatermarked stamps are known. (For another example see NVPH 172Ba, the unwatermarked 1½ cent grey Lebeau numeral). This can only have happened due to a moment's malfunction of the "égoutteur", the apparatus that makes the watermarks during the paper manufacture.

For the refined portrait designs of the Heroes, it was thought that the watermark might interfere with the design, so for these a non-watermarked paper was deliberately chosen.

Characteristics of the whole sheets.

In discussing the sheets one must imagine them with the long dimension of the stamps vertical. This is natural enough for the Heroes and the 1½, 2½ and 4 cent Symbols, but for the other Symbols, which have a horizontal format, one must imagine the sheet with stamps turned sideways, with the bottom of the design on the right.

Most curious aspect of the sheets is that all denominations, except the 40 cent, occur in sheets of 100 (10 x 10) and sheets of 50 (5 x 10); the 40 cent occurs in sheets of 100 only. The two sheet sizes have to do with the dimension of the perforating machine on one side and with the somewhat higher than normal format of the stamps on the other side. Because of the latter, double sheets would not fit on the perforating machine. On the other hand, it is not practical to have sheets of 15 x 10 or 17 x 10, because this gives severe (ac)counting problems. (Stamps are always counted in multiples of 1000). The solution was to have 10 x 10 and 5 x 10 blocks above each other, separated by a white strip, the height of a normal stamp (see figure 1)



Legend to figure 1:

Shown is the left half of a sheet lay-out. Solid lines indicate perforation, dotted line indicates where panes will be cut. The arrow indicates direction of cylinder shaft.

For most of the Symbols the block of 50 was the upper block, but for the $1\frac{1}{2}$ cent it was the other way around, while for the $2\frac{1}{2}$ cent both combinations occurred. All the Heroes (except again the 40 cent engraved) have the 10 x 10 block above the 5 x 10 block. Of course, the blocks were separated by a cut half-way the white strip, but the relative order can still be seen on the individual sheets. For one, the upper-block was top selvedge that is completely through-perforated by 18 holes, whereas the lower-block top-selvedge is narrower and has only 9 perforation holes. Secondly, perforation guides (the semi-circular marks with a pin-hole in the center) are only found on the top-selvedge of the upper-block, and on the bottom-selvedge of the lower-block.

Cylinder (etching) numbers are found in the center of the top selvedge on each sheet. Certain very common values (the $1\frac{1}{2}$, 5 and $7\frac{1}{2}$ cent) were printed with two complete images on the cylinder, so that one revolution gave four sheets, two left blocks (each marked with an L preceding the etching numbers) and two right blocks (with the same etching number, but now preceded by an R). The 40 cent sheets have the plate number at the center of the bottom selvedge; these sheets are furthermore characterised by a double coloured line all around the selvedge.

All sheets have counting numbers on the left and right selvedges; the left selvedge is, like the top, completely through-perforated.

Two types of the $7\frac{1}{2}$ cent:

For the $7\frac{1}{2}$ cent De Ruyter stamp it became necessary to produce new printing material after seven etchings had been made of the original design. This opportunity was used to change the lettering somewhat:



Figure 2

As can be seen in figure 2 above, the new lettering, called Type II, has much thinner letters of NEDERLAND and the N and D do not touch the edge of the design anymore. Also, the text under the main design (Michiel Adriaanszoon de Ruyter 1607-1676) is lowered so that the distance to the main design is about equal to the height of the lettering. All etchings 8 - 12 are Type II.

Re-entry problems with the 40 cent:

As noted above, the 40 cent of Cornelis Evertser the Younger was produced by recess-printing from steel plates. The images on the (soft) steel plate are created by rolling a die, made of hardened steel and containing the image of a single stamp in positive relief on it, over the steel plate. When the image is sufficiently impressed, the die is shifted to the next position on the plate. This shifting has to be done in an extremely accurate manner. With the present 40 cent it occurred several times that this repositioning of the die was not properly done. One notices this, of course, only after an impression is already made. This impression then has to be sanded away, but such a process is not always 100% effective and during the printing this will give rise to a second image, or portions thereof (see figure 3):



Figure 3

This phenomenon is typical for recess-printing, but to our knowledge this 40 cent is the only example of it in Dutch stamps. Of course, this "plate-error" is constant for a given position and plate number. They occur as follows: plate 1: position 92, 93 (slight), 95, 96, 97, 99 (slight); plate 2: position 92 (slight), 93, 96, 98; plate 3: none.

The $2\frac{1}{2}$ cent in two sizes.

In making a new etching (actually a photo negative), care must be taken that the resulting images have the correct size. A something went awry with the $2\frac{1}{2}$ cent. For etchings 1 and 2 the format of

the image is $21\frac{1}{4} \times 28\frac{1}{2}$ mm. (the same format as for all other stamps), but for etchings 3 and 4 the format is $20\frac{3}{4} \times 28$ mm. Note that the overall stamp format is the same and so is the perforation gauge. The stamps with the smaller image have correspondingly wider white edges.

Noteworthy is also that etching 2 of this $2\frac{1}{2}$ cent stamp is much darker in color.

Afterword.

A lot of questions were answered, but we are still looking for biographies for most of the Heroes. Also, we have not found any indication of the meaning of the Germanic Symbols. Perhaps we need to contact an expert in German mythology.

Acknowledgements:

Thanks are due to Dr. A. M. Benders for his help and to Laurence H. Rehm for the photos.

* * * * *

POSTAL BOOKLET NOTES

With kind permission of the publishers of the De Rooy - Hali "Katalogus Automaatboekjes en Combinaties Nederland 1982-83" we present a translation of pages 4 and 5 of this catalogue through the courtesy of Corresponding Secretary Marinus Quist. Our sincere thanks to Marinus for unlocking the vital secrets of these important pages, especially for members who are not fluent in Dutch.

"Indeling" (Catalogue Classification):

The catalogue section makes, for each vending machine booklet (insofar as applicable), the following distinctions:

Main numbers: Types and Texts
same with counting block ('Telblokje')
Varieties
Register stripes (marginal indexing lines)
Cutting guidelines
Miscellaneous
Specimen (invalid for postage)

"Letteraanduidingen" (Letter indicators):

Types: H	hand assembled	}	This distinction is only made with booklets 1 and 2
M	mechanically produced		
F	phosphorescent paper: yellow, brown-yellow glow under the U.V. lamp	}	Booklets 6 through 11
x	narrow margin with 2 perforation holes		
y	narrow margins without perforation holes	}	only booklets 1 through 4
z	wide margin		
p	cross in lower right corner	}	only booklet 6fF
q	cross in upper right corner		

"Teksten" (Texts): a, b, c etc.

"Papiersoor" (Paper types) under the U.V. lamp:

D	dull - dull gray	}	booklets 3,4,6,7 and 10
W	white - whitish or speckled white		
Fg	phosphorescent - yellow, brown-yellow	}	booklets 6 through 11
Fw	phosphorescent - bright white		

Note: paper types and coatings can be a rather complex area of booklet collecting. The foregoing catalogue listing is only a very simplistic and (for the specialist) a sometimes misleading breakdown. For further discussion, see Chapter 10 on paper and gum in Handbook of Vending Machine Booklets by W. de Rooy and J.C.A. Hali (1976), an English translation of which has appeared in our Journal, Volume 6, No. 2. Also see previous postal booklet columns in Volume 6, No. 4 and Volume 7, No. 2 for more detailed treatment of the subject of paper types.

"Struktuur" (Structure): r gum with horizontal stripes) booklets 19b and 21a

Translator's note: this variety is not listed under booklet 19b

"Bedrukking" (Printing): m light, cream background)
n dark, yellow background) booklet 5

"Gomsoorten" (Gum types): changes in gum types were introduced in order to improve durability with regard to the effects of climate and to increase adhesive qualities.

Characteristic Gum Types:

A	arabic gum	semi-glossy to shiny, anhydrous and tends to craze.
	synthetic gum	dull to semi-glossy, is not brittle and only slightly anhydrous.
B1	Delft's national	dull to semi-glossy, white
B2	Delft's national	predominantly dull, yellow
C1	PVA (Polyvinyl-alcohol gum	matte glossy, cream with small white spots
C2	PVA gum	matte glossy, white
D1	PVA - dextrine gum) matte glossy, bluish, striped (also occurs with booklet 18a as entirely dull)
D2	PVA - dextrine gum	
E	PVA - dextrine gum) matte glossy, white

"Indeling" (Breakdown of booklets by gum types):

1 through 3y, 4y	Gum A
3a, 4z, 5 through 6c	Gum B1
6d through 6fFq	Gum B2
7a and 7b	Gum B1
7b through 11	Gum B2
12 through 14a	Gum C1
14b	Gum C2 and D1
15a	Gum C1 and C2
16a	Gum C1, C2 and D1
16b	Gum D2
17a	Gum D1
17b	Gum D2
18a	Gum D1 and D2
18b through 25	Gum D2
24 through 28	Gum E

Box at top of page 5: 'The vending machine booklet is, for purposes of stipulating the position of all the distinguishing features, examined in a horizontal position.'

"Watermerk" (Watermark): if the stamp paper is watermarked, such is indicated. The examination thereof is based on the booklet being in a horizontal position.

"Uitgifte datum" (Issue date): reported are those data which were supplied by the P.T.T.

"Verstrekingsdatum" (Supply date): reported is the month wherein the vending machine booklets were supplied by the Directorate of Stamps to the post offices.

"Oplagen" (Number Issued): for nearly all of the main booklet types, the number issued is reported. These figures were supplied by the Central Directorate and the Directorate of Stamps.

"Nummering" (Numbering): the vending machine booklets are numbered pursuant to those supplied by the P.T.T. The P.T.T. has indicated, since January 1971, the numbers on the booklets themselves.

"Perforatie en tanding" (Perforation): all the panes of the vending machine booklets through number 26a are imperforate on the top and the bottom, with the exception however of those panes from booklets with type A (see below) miscutting. Beginning with vending machine booklet 27a, the panes in the booklets are imperforate on the top, right and bottom. The perforation is a comb 12 3/4 : 13 1/2. The perforation is the same for all booklets and is, therefore, not indicated anywhere in the listings.

"Formaat der afbeeldingen" (Format of the illustrations): the vending machine booklets illustrated in the catalogue are shown two-thirds of actual size. The cutting indicator lines of

various booklets are illustrated with a magnification of two.

"Prijzen in 2 kolommen" (Prices in two columns): the first column concerns normal booklets; the second with booklets having a counting mark ('Telblokje'). If more columns exist, the application thereof is indicated in the text. (Ed. note: someday it would be helpful if this catalogue listed and priced postmarked full panes.)

"Versnijdigingen" (Mis-cutting): see pages 46 and 47. Translator's note: four types of miscuttings, A through D, are described on those pages 46 and 47. With Type A, the pane is perforated top and bottom, but imperforate horizontally between the stamps. This is caused by a cutting shift of precisely 22 mm. Type B also exhibits a pane that is imperforate horizontally down the middle, but due to a cutting shift of 22 to 20 mm, a horizontal row of perforations is found through the top or bottom margin. The stamp designs themselves are not cut. With Type C miscuts, stamp portions are found top and bottom, and the partial design along the imperforate gutter should be at least 3 mm wide. Type C miscuts are due to a cutting shift of 20 to 5 mm. Finally, in Type D miscuts, there are again partial stamp designs top and bottom, but the partial design along the imperforate gutter is only 3 mm wide to barely visible. This type of miscut is caused by a cutting shift of 5 to 2 mm. Text miscuttings (not affecting the stamps) are also indicated for booklets 9g, 10a, 16a, 18a and 19a.

"+ Waardering" (Plus valuations): unusual characteristics that can occur in most booklets (see miscellaneous classifications) are indicated once only for each main booklet number. Pursuant thereto, an additional valuation applies. The normal (underlying) value of the booklet is thus increased by adding the additional valuation. For an example with a partial counting mark, the additional valuation therefor is added to the value of a booklet without a counting mark plus the value of a booklet with a complete counting mark.

"1 mm grens" (1 mm border): the higher valuations for booklets with shifted stamp designs, decentralized cutting, wide and narrow middle gutter apply only when the shift or variation exceeds 1 mm and the margin is 1mm or smaller (see illustration). It is self-evident that shifts greater than 2 mm will increase the value substantially. In order to be considered a booklet exhibiting decentralized perforations, the smaller margin along the gutter must be 1mm or smaller (see illustration).

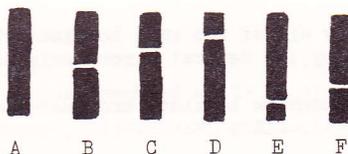
* * * *

Surinam 1950: 1 Cent on 7½ Cent Overprint (NVPH #284)

Frans H.A. Rummens and Paul E. van Reyen



It is well-known that this stamp occurs in two different settings of "1 cent"; in Type I the distance between the "1" and the "c" is 2.5mm, whereas in Type II this distance is equal to 1.75mm. The "Speciale Catalogus" also mentions that the long obliterating bar occurs as set in one piece or in two pieces. It is much less known that the two-part bar knows several subvarieties as indicated below:



The subtypes and their distribution was reported upon by H.F. MacDonald in Netherlands Philately 4, June 1979, page 60. There were several reasons why it was found opportune to report again on this intriguing overprint.

First of all, attentive readers of the aforementioned report would notice that no subtype was given for position 86 of Type II. This oversight can be quickly remedied by stating that position 86 of Type II is sub-type B. For completeness' sake we reproduce below the complete plating:

Type II A-bar: 1-56, 76-78
 B-bar: 57-75, 79, 80, 86, 87
 C-bar: 81, 89-100
 D-bar: 82, 83, 85, 88
 E-bar: 84

Next, some attention should be given to the bars of the sub-varieties. In "A" this bar is 13.5mm. In "B" the two parts are equal and each is 6.7mm. In "C" the upper part is 4.5mm (the same dimension as the obliteration square) and the lower part is 9.0mm. In "D" the upper part is 2.5mm and the lower part is 11mm, whereas in "E" the same lengths apply, but in reverse order. So far the sub-types as reported in 1979. From the above it would appear logical to also expect the inverse of Type C: this is the new sub-type F with 9.0mm upper and 4.5mm lower part.

Reason number two for this follow-up article was born when a type I sub-variety F was found. How was it possible that this was missed in the original analysis? That analysis was based on a complete sheet Type I in the Postmuseum. Apparently, on that sheet the overprinting ink was heavily applied so that many two-part bars appear as the single sub-type A!

Then, the search was on for another sheet of Type I, with lighter inking. None was located, but instead a number of blocks, pairs and strips that obviously at one time had formed a sheet was found at a New York dealer's, some 75 stamps in all. Using the perforation as one tool (line perforation is unique for each stamp!) and comparing the stamps against the full sheet of the Postmuseum, enabled the positioning of all 75 stamps to be made. The result of this analysis is given in the scheme below:

	1	2	3	4	5	6	7	8	9	10
1		A	A	A	A	A	A	D	A	
11		A	A	A	A	A	A		A	
21	A	A	A	A	A	A	A	A	F	A
31	A	A	A	A	A	A	A	F	A	A
41	A	A	A					F		
51	A	A	A	A	A	A	F	E		A
61	A	A	A	A	A	A	E	E		A
71	A	A	A				E	D		
81	A	A	A	A					A	A
91	A	A	A	A			B		A	A

Analysis of
 sub-types
 of Type I

Of the two-part bars of Type I only three are clearly discernible as such on the Postmuseum sheet viz the B of pos. 97 and the E's in positions 68 and 77. The others (one D, two more E's and four F's) were found on the sheet fragments. Some of these showed very clear separation, helped by the light inking, but a few required a 10x magnification in order to be seen. Of the open places in the diagram little can be said. It is known that the Postmuseum sheet shows these positions like sub-type A, but we also know that this does not mean much.

We are publishing this partial analysis in part because we could not get any further and in part because we hope that some reader will write us to say he has a complete Type I sheet.

At this point, too, we would like to comment on the absence of the C-bar - which so far has not been found - on the sheet of Type I. Note also that the "new" variety, the F-bar, has not been found on the sheet of Type II. Perhaps, in reconstructing the setting for a second printing (this also happened to the 1958 8/27½ ct overprint, NVPH No. 330), the F-bars on Type I were all reversed to make the C-bar on Type II. Or vice-versa, since it has not been clearly established which printing came first. This would explain the absence of the C-bar on sheets of Type I. The authors would be glad to pay a premium of \$20 to the person who can show us a C-bar Type I to lay this matter to rest.

We thank Mr. A.R. Kamphuis of the Postmuseum for his help with their puzzle. The photo is by Mr. Laurence H. Rehm.

THE LIBERATION STAMPS 1944-46

A. F. Holleman

Originally published in *Mijn Stokpaardje*; reprinted with permission

Translated by Reinder van Heuveln

History:

On March 8, 1941 the former Embassy Counselor, Mr. E. Baron van Heerdt tot Eversberg, who lived in Switzerland, sent a letter to Her Majesty's Ambassador in Berne, in which he advised the Government in Exile in London to issue their own stamps. This had been done by the Belgian Government in Le Havre during the first World War.

The reasons for this were twofold; first politically, to bolster Her Majesty's Government in London and second, to issue stamps for financial benefit which should not be neglected. Mr. van Heerdt also showed himself to be a thoughtful philatelist; he strongly cautioned against high values for these stamps, to restrain speculation, and urged their use in Government correspondence, for Army and Navy personnel, and for use by the general public on Netherlands ships and planes. Also to avoid speculation, he advised that the stamps be used by military personnel, notwithstanding their free mailing privileges; the stamps should be given to them and put on their correspondence.

On the other side of the world, Mr. J. E. Priester in La Paz, Bolivia, came up with the idea of creating a new stamp with a portrait of Her Majesty. He wrote a letter to the Netherlands Ambassador in Washington on March 20, 1941. His plan was not so elaborate as that of Mr. van Heerdt, but just as original.

By way of diplomatic channels, both letters reached the Government in Exile in London, and during early May they were discussed by the Dutch Cabinet at the request of the Secretary of the Interior, Mr. van Boeyen, who promised to investigate the idea. He first talked with the Ambassador in London, and both recognized enormous technical and political problems. Both decided to let it rest for the time being, but according to the Archives, it was revamped in February 1942.

On February 9, the Secretary of Foreign Affairs wrote a letter to his colleague of the Interior about this proposition, requesting advice from the Government Information Service. He pointed out that the stamps could be used on all correspondence from ships flying the Netherlands flag, which according to the Postal Conference at Buenos Aires in 1939, were considered Netherlands Territory. Continuing, he writes: "With reference to the agreement between the British Post Office Department and the Government of Poland, the correspondence between the Polish Military Camps, when transported by Polish ships could use the Polish war stamps. It should be expected that a similar agreement might be reached between the Netherlands Government and the British Post Office Department."¹

The series could be a total of 8 stamps: 2 1/2 ct - 5 ct - 7 1/2 ct - 10 ct - 12 1/2 ct - 25 ct - 50 ct - 75 ct and could have, in addition to a portrait of Her Majesty, a number of historical designs. One would be able to think of the invasion of 10 May 1940, the bombardment of Rotterdam, the alliance of England, the Netherlands, and the U.S. of America, and the Army, the Navy, and the Air Forces. Later on, some of these ideas were realized.

The Secretary of the Interior reluctantly proceeded with this correspondence. He sent a questionnaire to the Secretary of the Navy and to the Commission of Navigation and Trade in London to find out the number of their crews, ships and what these authorities thought about organizing post offices aboard ship. The reaction to these extensive requests was very discouraging. From the Navy he learned that there was no personnel available to establish a post office on board ships.

The stamps, even though nobody might request them, could be handed out at the ship's canteen and the stamped letters could be cancelled by the Officer in charge of Censorship. The reaction of the Commission of Navigation and Trade was totally negative: the personnel on board the Merchant Marine already is working in such difficult circumstances that adding postal services would be impossible.



Proposed design by Prof. J. B. Romein, featuring Rotterdam's St. Laurens Church, with a reverse silhouette of Her Majesty's ship van Galen in the foreground

1. The Poles were much more enterprising; in 1941 a set of 8 stamps were produced for the same reasons as what the Netherlands Government was asked to approve (see Yvert & Tellier, under War Stamps). The designer of the Polish stamps, Mr. K. A. Brazdzionis, an employee of Bradbury, Wilkinson and an honorary philatelic adviser to the Polish Government, had earlier written to the Netherlands Government concerning this possibility, also! The Norwegian Government in Exile issued a set of stamps (Yvert 261/8) in January 1943.

The Department of Foreign Affairs suggested starting the project, but the Interior Department decided once more, through the Secretary of Trade and Shipping, to request the Merchant Marine for their cooperation. No success. The Secretary of the Colonies on 12 November 1942 approached the Secretary of the Interior about issuing special stamps on the occasion of the imminent birth of a Royal child (Princess Margriet was born in Ottawa on 19 January 1943), in Curacao, Surinam, and England, and he mentions the Polish stamps.²

He also pointed out that stamps had previously been produced for the Governments of Curacao and of Surinam by England. All this was very depressing to the Interior Secretary, who wrote that his department had for some time been planning to issue stamps. However, in view of the various difficulties which had arisen, he believed that it would not happen.

Once more, the Secretary of the Interior took up the subject and in a letter to Foreign Affairs in December 1942, he wrote that he will make a second proposal to the Cabinet. He mentioned that what wrote in May 1941 still stands, and added that the British Postal Administration had promised their cooperation, in the same way that they had done for the Polish and Norwegian Governments.

However, the Navy and especially, the Merchant Marine were making serious complaints. Their personnel was exempted from paying postal charges, so there would be very little use for stamps. The Secretary also called attention to the system that twice a year, the Poles move sealed mailbags from military camps, onto navy ships to England for distribution. This postal practice is not liked by the British Government, so he does not recommend it.

Early in 1943, the Cabinet makes a positive decision. The stamps will be produced and issued, with or without the cooperation of the Merchant Marine. Once more the Secretary of the Interior approached his colleague at Navigation and Trade to talk to the Shipping Commission. Copies of numerous letters are on file covering this action, but to no avail.

Now follows a series of formal and quite practical letters. The Navy is asked how many cancelling devices would be needed. The answer, sent on 3 May 1943, was fifty. Later on, it will be evident that far less are needed. Foreign Affairs is asked to obtain official approval from the British Foreign Office, although this step was not required according to the Postal Convention of Buenos Aires.

On April 9, the Queen has been asked for her approval for use of her portrait on the 7 1/2 - 10 - 12 1/2 ct stamps. A year later this request will be repeated for all values over 5 ct.

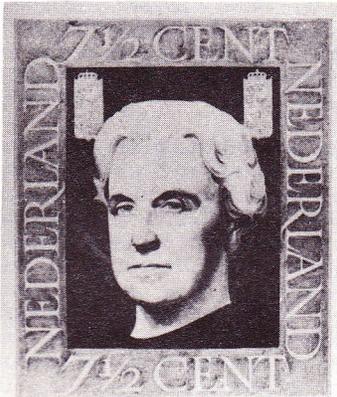
It would seem now that the project is in motion. But from May to November 1943, no actions will be taken. And when the issue of these stamps again becomes the subject of the Cabinet's deliberations, a problem of competition shows up between the Department of the Interior and the Office of Military Occupation (BMG). This authority considers itself, at least temporarily, to be responsible for managing and distributing postage stamps after the Netherlands has been liberated.

Without any prior discussions, a letter was written on 19 November 1943 to the Department of the Interior, instructing them to have the stamps ready by 31 December, as well as plans for handling the control and accounting of the stamps. These regulations would be effective immediately after receipt of the supply of stamps, and would be continued when the Military Occupation had taken place.

Secretary van Boeyen was furious. On the letter he noted, "I will naturally take care of it myself" and in the Archives there is a courteous, very official yet strongly worded draft of response. But this was never sent, because after he had a talk with the head of the BMG on 4 January 1944, he wrote a conciliatory letter. In it, the point was made that the issuing of stamps in the liberated part of the Netherlands before the regular Postal Administration would start to function, would be the responsibility of the BMG. With this, the case would be closed. It is interesting to note that the original unsent letter disqualified the name "liberation stamps" as used by the BMG, since they were to be used on board ships of the Netherlands Navy, prior to the liberation of the Netherlands. No doubt this was an argument against the BMG, and a covert expression of the anger of Mr. van Boeyen.

From the start, it had been mentioned many times that the stamps would be used in liberated Netherlands. In the Royal Decree of 20 April 1944, we find that the only reason given for issuing these stamps was to replace the ones in use at the time. Because these stamps saw little use during the liberation and were primarily used on ships of the Netherlands Navy and because a Liberation Stamp was issued on 15 July 1945, this issue should be called, "Issue of the Netherlands Government in London" or for short, the "London Issue".

2. Lt. Col. P. A. van Blicck, working for the Department of the Colonies in London, was deeply involved with the orders from the Governments of Curacao and of Surinam, to produce stamps for them in England, and also the sale of these to collectors (NVPH Catalogue Curacao 158/167, airmails 26/40, postage dues 31/33; Surinam 200/201, 206/209, airmails 20/22)



Design by Prof. J. B. Romein

Much attention has been given to this early history. The correspondence shows how slowly this idea was developed and although the issuing of stamps is not of the highest priority in times of war, too much time was wasted with unnecessary correspondence. This was especially true with the Merchant Marine, which did not want to cooperate in any way.

In the final analysis, this did not make any difference. Or in other words, most of the official deliberations and discussions could have been eliminated.

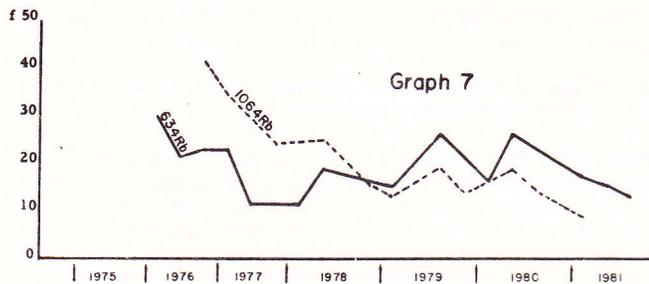
(To be continued)



Accepted design by Prof. Romein; engraving by E. Dawson

COIL CORNER

This month we conclude the summary of an analysis I have made on prices realized on a selected group of coil strips of 5, as realized in the quarterly auctions of the Booklet and Coil Collectors Study Group, to which due credit is acknowledged.



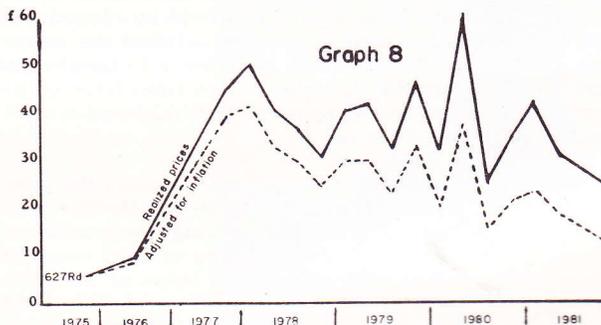
Graph #7 shows the 80 cent coil 634Rb and the 30 cent Amsterdam coil 1064Rb. The 80 cent coil never again approached its original realized price of f 30. - in the December 1976 sale, bringing as low as f 8.50 in December 1978, and is going for f 8 - f 10 today.

The 30 cent Amsterdam coil 1064Rb shows an even greater decline. Originally offered in the December 1977 auction where it brought a high of f 42. -, it has generally been in a decline ever since, the latest price being f 9.

All of the graphs we have discussed so far, show the actual price realized. This does not take into account the effect of the rate of inflation. I do not have any data on the inflation rate in the Netherlands during the period covered by this survey, but understand that it was fairly high. I do have the cost of living figures for the U.S. during this period, and in the final graph I have adjusted one of the graphs previously plotted, to show the real price in terms of devalued dollars.

The 40 cent coil 627Rd was chosen for this comparison, since its sales provided more data than from any other coil. In graph #8, the two curves show that while a rise in price from f 6. - to f 24. - in five years seems to show an increase in value of about four times, in reality the real increase in value after adjusting for inflation, is just a little over double.

This same adjustment for inflation can be applied to all of the other data which has been analyzed for this survey, and some would show a clear decrease in value, rather than an apparent increase. In summary, an analysis of price patterns for Netherlands coils would seem to indicate that except for those fortunate few who had obtained their now-obsolete strips at the time of issue, the building of a coil collection should be regarded primarily as an intriguing form of philately but certainly not as a gilt-edge investment or even as a sound hedge against inflation.



The 1954 Fiscal Issue

Fernand H. Mollenkramer

Publications concerning the fiscal and revenue issues of the Netherlands have been very slim. The American Society for Netherlands Philately has sponsored a small study group to find out more information about these stamps.

The following article is by no means complete and the ASNP Fiscal Study Group is seeking additional information and/or corrections. These can be sent to the ASNP Librarian, Mr. F. Mollenkramer, 6301 Downey Avenue, Long Beach, CA 90805. Fortunately, the study group has access to a large quantity of both the "BEURSBELASTING ZEGELS" (Stock Transfer stamps) and the "KWITANTIE" or "PLAKZEGEL" (Sales Tax or Document stamps) mint, in partial sheets, which has greatly facilitated their study. Both these fiscals were issued in 1954 in the revised Dutch spelling, which had been introduced in 1947, and both fiscals were withdrawn on December 31, 1971.

The Beursbelasting zegels (Stock Transfer or Stock Exchange stamps), issued in 1954 (Fig. 1) replaced the issues of 1917 and 1929. The design was by Andre van der Vossen and they were printed by Joh. Enschede en Zonen at Haarlem. The issue of 1917 changed colors in 1929 and in 1954 the new spelling appeared, in slightly lighter colors.



Fig. 1

These Stock Transfer fiscals come in two parts (double stamp), a left and a right section, separated by a black roulette. These small lines can be seen in the top selvage of Fig. 2. Three different types of roulette have been found; 21, 16 or 14 small dashes per stamp (see chart). Size of the overall stamp is 62 x 32 mm., and the design area is 57.5 x 28

mm. Size of the left part of the stamp is 27 x 32 mm; the design is 25 x 28 mm. The right portion of the pair is 35 x 32 mm, and design is 32.5 x 28 mm.

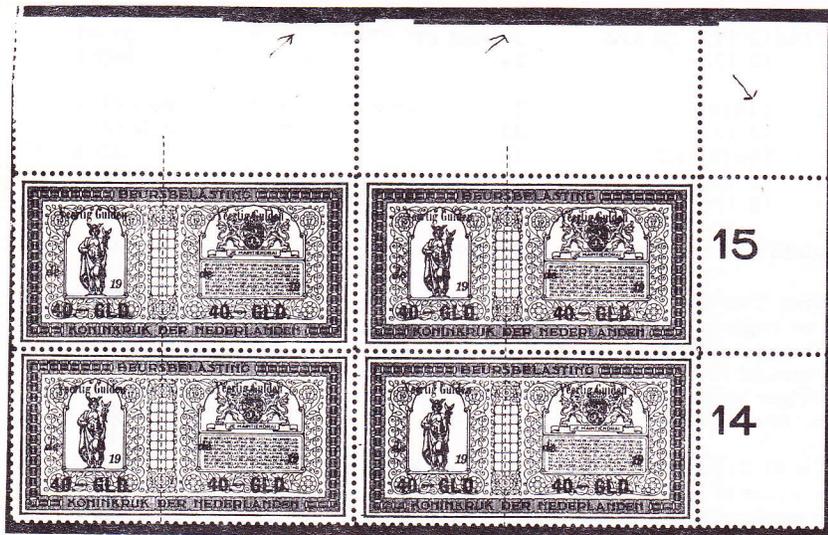


Fig. 2

The fiscals are overprinted in black with the value in both letters and numbers, and the "de" and "19". The date is to be filled in by handwriting; the recipient of the stock signs through both parts of the stamp.

Both newly issued stocks as well as stock bought and sold through stockbrokers were taxed. These fiscals had to be purchased at a Post Office before a transaction was completed. Most stock houses or banks kept a supply of them on hand.

The left side (called the talon) is affixed to the transaction papers and the right side to the original stock. The cost of the tax was shared equally between the buyer and the seller.

Each full sheet has 60 complete stamps, fifteen rows of four double stamps each, with numbering in the selvage from 1 to 15 on the left edge of the sheet, running from top to bottom. The selvage at the right is numbered from 15 to 1, top to bottom. There are no plate blocks, but there is a punch mark at the left or right in the upper or lower selvage. There are always two lines along the very top edge of the selvage, one in black for the overprint color, and the other is in the color of the stamp. These fine lines are indicated by small arrows in Fig. 2.

Each sheet carries a watermark "P R", always vertically, in the left or right selvage; the exact position varies (note arrow in Fig. 2). Sometimes the watermark can extend partially into the stamp, which would occur only on those stamps bordering the selvage at the left or the right of the sheet.

A few plate faults have been found in the numbering 1-15 and 15-1; for instance, an inverted 8 on the left side of the 500 Guilder sheet, a 9 partially into the perforation, on the left side there are

pieces missing of the 3, 7 and 8, and finally the two parts of an 11 are not equal. On the 100 Guilder sheet, row 7 from the left, the lower corner of the third stamp has a white spot in the ornament.

These Stock Transfer stamps come in four colors: red, yellow, violet and green, depending upon the value. They have line perforation, a black roulette for separation and there are different types of paper. Detailed in the following chart are the known varieties, which are to be found in the multiple pieces now in the possession of the ASNP Librarian.

1954 Beursbelasting zegels: Stock Exchange or Transfer stamps

Denomination	Color	Line Perf	Roulette No's	Paper
10 ct.	Red	12 1/2	21	Hi-brite
20 ct.	Yellow	12 1/2	21	Hi-brite
25 ct.	"	12 1/2	21	"
30 ct.	"	14x12 1/2	14	"
40 ct.	"	12 1/2	21	"
50 ct.	"	12 1/2	21	"
1 Gld.	"	12 1/2	21	"
1.25 Gld.	Violet	12 1/2	21	"
1.50 Gld.	"	12 1/2	21	"
2 Gld.	"	12 1/2	21	"
2.50 Gld.	"	14x12 1/2	14	"
3 Gld.	"	12 1/2	21	"
3.50 Gld.	"	12 1/2	21	"
4 Gld.	"	12 1/2	21	"
4.50 Gld.	"	12 1/2	21	"
5 Gld.	"	14x12 1/2; 12 1/2	14 and 21	"
10 Gld.	"	12 1/2	21	"
25 Gld.	Green	14x14	21	"
40 Gld.	"	12 1/2	21	"
50 Gld.	"	14x12 1/2	14	"
100 Gld.	"	12 1/2	21	"
500 Gld.	"	12 1/2	16	Inert

The complete set of 22 fiscals has a total face value of 755 Gld.

The "Kwitantie" or "Plakzegel" (Sales Tax or Document) fiscals described below were issued in 1954 (Fig. 3) to replace the issue of 1931 with the new Dutch spelling. They were discontinued on December 31, 1971 but until September 1, 1973 they could be returned for cash redemption at any Post Office, where they had been sold. They were originally designed by Andre van der Vossen, and printed by Joh. Enschede en Zonen at Haarlem.



Fig. 3

Overall size of the stamp is 24 1/2 x 31 1/2 mm., the design 22 x 28 1/2 mm., overprinted in black with the value in letters and numbers, "de" and "19". The date is to be filled in by handwriting and the signature to be on the stamp after being affixed to the bill of sale. Before selling these new stamps at each post office, the stock with the old spelling "den" was to be used up first. Thus it is possible to find the older issue dated later than 1954.

These Sales Tax fiscals were to be used on all transactions above 10 Gld., except those by cash payments. The sheets have 150 stamps in 15 horizontal rows of 10. In the left vertical selvage is printed 1 to 15; at the right, the numbers 15 to 1. Also in the selvage at left or right four or five times is the watermark "P R" in different positions. Sometimes the watermark extends partially to the stamp, positioned vertically only, and found in the stamps next to the selvage.

Between the selvage numbers 7 and 8 on the left side and between 9 and 8 on the right is one horizontal row of syncopated perforations (Fig. 4). This was designed to avoid tearing the sheet when repeatedly folded. There are 20 vertical pairs with the syncopated perforation and single stamps can have these synco perfs at the top or the bottom. The study group has found one sheet of the 40 Gld. without the interrupted perforations.

There are no plate blocks, but each sheet has a punch mark in the upper or lower selvage, a black and a color line at the very top, at the left or the right, in black for the overprint portion and the other line in the color of the stamp.

In the stamps, the selvage and the overprints there are plate faults, and a more intensive study is underway to identify them all.

These sales tax fiscals were issued in four colors: red, yellow, violet and green, depending upon the value. Comb perforation is used as well as different kinds of paper. In the chart below are listed the denominations, colors, the perforations and the paper varieties which have been identified in the supply which is in the possession of the ASNP librarian.

For more information, corrections, and/or additions, please contact the ASNP librarian. Many thanks to the following persons who supplied information for this paper: D. Groenveld, K. Goelst, H. MacDonald, and L. Rehm.



Fig. 4

1954 Kwitantie or Plakzegels: Sales Tax or Document stamps

Denomination	Color	Comb perf	Paper
10 ct.	Red	12 1/2	Inert; hi-brite
20 ct.	Yellow	12 1/2x12	"
25 ct.	"	"	Inert
30 ct.	"	"	Hi-brite
40 ct.	"	"	"
50 ct.	"	"	"
60 ct.	"	"	"
75 ct.	"	"	"
1 Gld.	"	"	"
1. 25 Gld.	Violet	"	"
1. 50 Gld.	"	"	"
2 Gld.	"	"	"
2. 50 Gld.	"	"	"
3 Gld.	"	"	"
3. 50 Gld.	"	"	"
4 Gld.	"	"	"
4. 50 Gld.	"	"	"
5 Gld.	"	"	"
6 Gld.	"	"	"
7 Gld.	"	"	"
8 Gld.	"	"	"
9 Gld.	"	"	"
10 Gld.	"	"	"
20 Gld.	Green	"	"
30 Gld.	"	"	"
40 Gld.	"	"	Inert; hi-brite
50 Gld.	"	"	Hi-brite
100 Gld.	"	"	"

Interrupted or syncopated perforations in center of sheet

The complete set of 28 fiscals has a total face value of 311.35 Gld.

DUTCH DESIGNS

by Benjamin Zeichick

With the recent release of the new Queen Beatrix stamps in Holland, and the not inconsiderable number of opinions voiced about them, it is perhaps a good idea to see just how "lucky" or "unlucky" we were, and just what could as easily have been the selected design. Of course there may have been more designs submitted than I will discuss here, but these are the ones shown in the new book by Paul Hefting, NederlandseKoning-en Koninginnezegels.

In addition to the "computer" design by Peter Struyken that was eventually issued by the PTT, there were two other designs by the same artist and efforts by three additional artists as well. Let's look at each in turn.

Peter Struyken, the eventual winner and an artist with an admirable list of credentials, used a dot matrix for his designs. While both horizontal and vertical formats were tried, the major differences in his entries were the portraits themselves, which (by the use of the dots) were perhaps meant to symbolize "modernity." Of the designs shown in the book, I feel that the one chosen was the least regal, and to some extent the least flattering. I much prefer the idea, or at least the impression, of a smiling Queen and the hint of a crown.



The fine portrait of Queen Beatrix, taken by Vincent Mentzel, from which the computer image was derived.

Jaap Drupsteen, already known for such designs as the 45-cent "heart" for the Red Cross in 1978 and the 1979 Europa pair, submitted rather classic looking designs to mark the new reign. While both the cent and Guilder values are attractive, and to my mind regal, it is the high value design in the vertical format which really excels. Soft yet clear, it deserves a second look by the powers that be at the PTT.



Designs by Jaap Drupsteen

Walter Nikkels, who did the 1975 Schweitzer, the 1976 de Ruyter (probably his best design), and the 1977 Summer semi-postals, submitted three designs ranging from a classic and quite nice "Beatrix Regina" to very modern with a transforming background. While using some combination of the forms in different value ranges would have been somewhat novel for the PTT of late, the unifying nature of the portrait would have made it an interesting and fun idea worthy of a new reign. I do wish that the artist had extended the bust in some way (perhaps enlarged the portraits a bit) to eliminate the fuzzy white edge which is quite noticeable on "Beatrix Regina", but on the whole, I like these designs for their excellent use of graphics and color shadings.

Three designs by Walter Nikkels



Finally, we have an entry by Marte Røling, the perpetrator of the infamous "Korfbal" issue of 1978, as well as some earlier (and generally better) designs. Her idea was quite abstract, and while it is a good drawing and the design is interesting in its use of angles, the result makes me think of the Helen Reddy classic "I Am A Woman" more than of the new Queen. Not even Beatrix Regina someplace, just the picture of a woman. Evidently the feminist design for 1982.

In taking a look at the graphics, colors, and formats, I am struck that once again the PTT has opted for a vertical as opposed to a horizontal monarch stamp. Evidently they are not willing to change tradition and issue high value definitives in a horizontal format -- though the horizontal designs were quite good this time. Most of the designs had good lettering and graphics, as we see so often with Dutch issues, though I was not really all that taken with the graphics eventually chosen (the work of Gerard Unger). While they certainly go with the computer images, I think them a bit severe and lacking in charm and grace. As for the colors, the Hefting book (which by the way is excellent) gives a number of the shades which were considered, and which may still appear. While a few of the shades are interesting and may well prove attractive in the final product, many are simply awful -- the one chosen for the 65 cent value not the least.



Design by Marte Røling

Overall, I would have to give this definitive issue a mixed review. As usual, I do not think that the PTT chose the indisputably best design -- I would have preferred to see the Nikkels designs used on the under 1 Guilder values, and the Drupsteen guilders (or even the Drupsteen guilder design used for both the low and high values). Yet the one chosen is not without some merit. It might well have been excellent if issued with the two other portraits in dots as a set of three stamps to mark the first anniversary of the reign or some such noteworthy date. But considering the time lag between the "coronation" and the stamp issue, one might have thought that the PTT was cooking up something really special; particularly as it had been known for some years, certainly, that a definitive series would be needed one day. But that is the PTT, and only time will tell if this new issue will ever prove as popular as some of the earlier definitive sets, particularly its predecessor Juliana Regina.

The illustrations have been taken from the book, "Nederlandse Koning-en Koninginnezegels, 1852-1981" by Paul Hefting, which is available from Harry B. Walton, Jr. for \$6.25

Book Review

Speciale Catalogus Maximum Kaarten

O.L.J. van Dijk. Second Edition, 56 pages, (1982). Price Hfl. 10

Mr. van Dijk's catalogue of maximum cards, which initially appeared in 1980, was sold out almost as soon as it appeared on the market. Fortunately, now a second edition has appeared, with changes that reflect the recent developments in this branch of philately. All maximum cards are listed, i.e., not only those fulfilling the requirements of the International Statute for Maximaphily, but also the philatelically unacceptable but nevertheless tremendously popular cards which are direct copies of the stamp design.

The cards are all graded according to the desirable features. In addition, the manufacturer and a retail price are given. The total number of cards is about 800 for the Netherlands plus an additional 250 for the Overseas Areas.

The booklet is illustrated with some thirty black and white photographs of selected maximum cards.

F.H.A. Rummens