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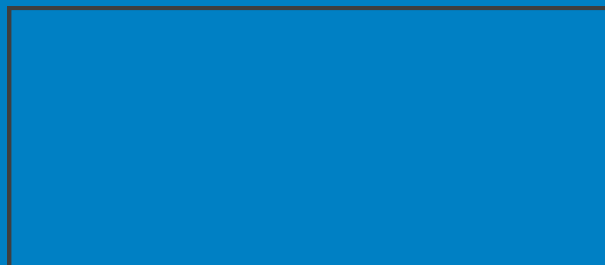
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# Netherlands Philately

Magazine of the American Society for Netherlands Philately

Volume 43/3



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# NETHERLANDS PHILATELY

## Magazine of the American Society for Netherlands Philately; Volume 43/3

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### Editor's Message

January, 2019

Dear Fellow Collectors,

First, Best Wishes for the New Year. I hope that your good intentions for the New Year include writing some copy for Netherlands Philately, or at least providing a scan of one of your favorite pieces in your collection plus a brief description.

This issue of the Magazine arrives a little later than normal. One reason is that the printer was closed the last week of December. A second reason was that my wife and I were visiting family and friends in The Netherlands during the second half of December and we did not return until January 2. While there, I had a chance to attend the 'Eindejaars Beurs' (End of Year Bourse) in Barneveld. It was the second time this year I was able to visit the Veluwe Hall (the location of the bourse). There I met several of our members and had a good time at Willem Pasterkamp's (posthistory.nl) stand where I found several items to add to my collection.

Ben

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### Advice to Authors

Please submit your text in MS Word, and indicate where each illustration belongs. Submit illustrations as full color scans (at 600 dpi). Contact the Magazine Editor in case of questions.

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# ‘Nachtuur’ (Overnight) Train Cancels “Rotterdam 2-6 V”, “Amsterdam 12-2 V” and “s Gravenhage 2-6 V”(?).

by Hans Kremer

The card shown in Figure 1 was sent December 29, 1905 from The Hague (‘s Gravenhage) to Rotterdam.



Figure 1: 's Gravenhage to Rotterdam by night mail train, December 1905.

On April 1, 1905 the first night mail train between Amsterdam and Rotterdam went into operation. The train left Amsterdam at 2.20 am, stopping in Haarlem, Leiden, and ‘s Gravenhage before arriving at 5.10 am at Rotterdam D.P (Delftse Poort; the current Rotterdam Central Station) (Figure 2). An advantage was that mail could be received three hours earlier than before and dropped off two hours later.

The until then regular time intervals for large round cancels were 12-6 V (midnight to 6 am), followed by 16 hourly intervals from 6-7 V thru 9-10 N (pm) and then 10-12 N.

However, due to the ever increasing amount of mail sent during the night (especially through the larger post offices) it was felt that in order to have more detailed statistics about the distribution of this mail, the 12-6 V interval was ‘split’, resulting in the 12-2 V, and 2-6 V intervals.

Cancels with these intervals are only known on the train route Amsterdam-Antwerp. The first set of 66 of these ‘nachtuur’ (nightly hour) characters were ordered in June 1905, with an additional set of 76 ordered in August 1905. In spite of this fairly decent number of cancels, they are hard to find.

Figure 1 shows an arrival time in Rotterdam between 2 and 6 am (2-6 V (oormiddag)) on December 30, 1905. Looking at the ‘s Gravenhage departure

De Gool- en Eemlander : nieuws- en advertentieblad	
01-04-1905 60	
— <b>Nachtposttrein.</b> Met ingang van heden is een nachtposttrein ingevoerd tusschen Amsterdam en Rotterdam en terug.	
Vertrek van Amsterdam 's nachts 2.20 uur, Gr. tijd.	
Aankomst te Rotterdam 's nachts 5.10 uur, Gr. tijd.	
Vertrek uit Rotterdam 's nachts 2.5 uur, Gr. tijd.	
Aankomst te Amsterdam 's nachts 3.56 uur, Gr. tijd.	
Met dezen trein kan worden verzonden de correspondentie voor de route Amsterdam—Rotterdam en voorts voor de eerstvertrekken- de treinen uit Rotterdam naar Gelderland (Betuwe), Zeeland, Noord-Brabant, Limburg, België, Frankrijk en hetgeen via genoemde landen behoort te worden verzonden.	
De laatste buslichting voor dezen nacht- trein zal plaats hebben aan het hoofdkantoor des nachts te 1.30 Greenw. tijd of 1.50 plaats- tijd, terwijl de laatste lichting der hulpbrie- venbussen in de stad zal geschieden zooals thans, nl. te 11 u. 25 Gr. t. of 11.45 pl. tijd.	
In de boven de brievenbussen geplaatste urenborden zullen geleidelijk de noodige wijzi- gingen worden aangebracht.	
De in deze bedoelde posttrein zal in den nacht van Zondag op Maandag niet loopen.	

Figure 2: Announcement of overnight postal train per April 1, 1905.

time interval of 9-10 N(amiddag) (9-10 pm) the night before, the arrival time between 2 and 6 am makes sense.

When I looked at the listing of observed mail night train arrival (Aankomst) cancels in Postmerken '86 (Figure 3)

*Tabel 2. Nachtuurkarakters 2-6V*

	VERTREKSTEMPEL			AANKOMSTSTEMPEL		
	vroegste datum	laatste datum	n	vroegste datum	laatste datum	n
Amsterdam	3-02-06	13-07-06	3	18-09-05	11-11-10	35
Delft	13-11-05	5-11-06	10	13-11-05	2-02-07	20
Dordrecht	6-08-06		1	12-02-06	3-08-06	14
's Gravenhage	25-12-05	31-12-05	2	6-11-05	25-12-06	4
Hillegom	—	—	—	8-04-06	9- 1-07	4
Leiden	—	—	—	—	—	—
Lisse	16-10-08		1	24-07-07	19-08-07	2
Rotterdam	—	—	—	22-06-06	30-01-07	7
Schiedam	5-03-06		1	21-10-05	24-01-06	2
totaal aantal			18			88

Figure 3: Postmerken '86, 1986.

(October 21, 1905).

So, although mine is a nice cover (the 1993 listing shows only 22 of these 2-6 V arrival markers for Rotterdam) there is no need to get all excited about it. However, it still is a nice cover especially when one looks at the 's Gravenhage 29-12-05 9 -10 N departure cancellation. The electric Bickerdike cancel with the coat of arms, was used from May 9, 1905 thru September 27, and again from December 27-31, 1905 (New Year's mail) and on January 21, and 22, 1906. Thus this type of cancel is somewhat rare.

Once I got interested in the night mail train cancels I tried to find others.

On <https://www.postalhistory.com> I saw a postcard advertised as "2 1/2c Numeral 1906 'S Gravenhage 'Nederland' Columbia Flag Machine PPC to Amsterdam." To my delight it also clearly showed an "Amsterdam 11 DEC 06, 12-2 V" arrival marker (Figure 5). The range of known cancels of this type was July 30, 1905 to Dec. 06, 1910, so it did fit nicely into this range. The 's Gravenhage departure was late night (9 - 10 N) Dec. 10, 1906.

I got all excited because the earliest known date ("vroegste datum") for a Rotterdam 2-6 V arrival marker was shown as 22-06-06 (June 22, 1906). 'My date' of December 30, 1905 date was considerably earlier.

Since 1986 was more than 30 years ago I thought that maybe a more up-to-date listing could be found somewhere. I consulted the Website of the KNBF (Royal Dutch Philatelic Organization) and sure enough in De Postzak #173 (1993) is an updated listing (Figure 4).

This 1993 listing shows an earliest known date for a Rotterdam 2-6 V arrival marker as 21-10-05

*Tabel 2. Nachtuurkarakters 2-6V (stand maart 1993)*

Plaats	Vertrekstempel			Aankomststempel		
	vroegste datum	laatste datum	n	vroegste datum	laatste datum	n
Amsterdam	—	—	—	18-09-05	2-12-10	69
Delft	13-11-05	11-03-07	15	13-11-05	10-02-07	31
Dordrecht	9-12-05	6-08-06	5	14-12-05	4-08-06	22
's-Gravenhage	25-12-05	31-12-05	2	6-11-05	25-12-06	13
Hillegom	—	—	—	4-01-06	9-01-07	6
Leiden	17-12-05		1	15-11-05	4-11-06	5
Lisse	2-05-06	16-10-08	4	11-02-06	14-09-08	5
Rotterdam	—	—	—	21-10-05	16-05-07	22
Schiedam	15-01-06	5-03-06	2	21-11-05	27-09-06	10
Totaal	13-11-05	16-10-08	29	18-09-05	2-12-10	183

Figure 4: De Postzak # 173, May 1993.



Another 'find' came from Ebay where I saw a postcard advertised as "Grootrondstempel St JACOBI-PAROCHIE 29 OCT 06" (Large round cancel St Jacobi-Parochie) (Figure 6).

I noticed that the picture postcard was sent from 's Gravenhage on October 28, 1906. Looking at what time interval the postcard was entered into the mail stream it appears to be "2-6 V" (Figure 7). Although one could read "3-6 V" such an interval did not exist so it must have been "2-6 V".

Consulting the table in Figure 4 once again, one reads that the known time period of use of the 's Gravenhage 2-6 V cancel on departing (Vertrek) mail was Dec 25 – Dec. 31, 1905, representing only two finds. This made me

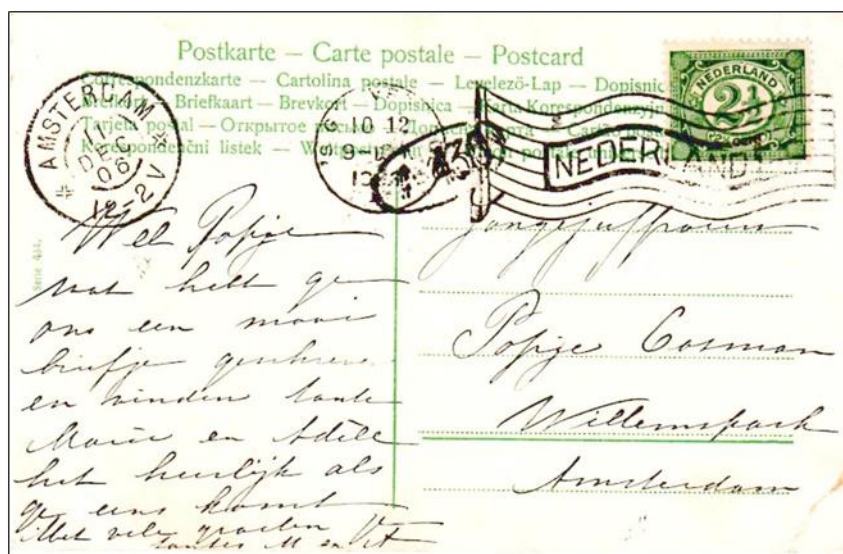


Figure 5: Amsterdam 11 DEC 06, 12 - 2 V.



Figure 6: Large round St Jacobi-Parochie '29 OCT 06'.

Parochie arrival was October 29, 12-8V (between midnight and 8 am the next morning). One has to assume that the postcard probably arrived in Leeuwarden during the evening of October 28, too late to catch the connection to St. Jacobi Parochie. The postcard went out with the first opportunity the next morning. This seems like a plausible scenario, but there is a problem with the 2-6 V assumption.

Figure 7: 's Gravenhage '28 OCT 06' (detail from Figure 6).



take a closer look at the Oct. 28, 1906 (nine months later than Dec. 31, 1905) cancel.

Was it a 2-6 V cancel or a 'damaged', relatively common, 12-6 V cancel?

The card was sent from The Hague ('s Gravenhage) to St. Jacobi Parochie, a small town located in N.N.W. Friesland; quite far from The Hague.

The 's Gravenhage departure time was during the early morning hours (either 12-6 V, or 2-6 V) of October 28. The St. Jacobi

The Hague had (and still has) two main train stations: Hollandsch Spoor (H.S.) and Staatsspoor (S.S.).

Hollandsch Spoor (Figure 8) was opened in 1843. It is the first train station in The Hague. The name comes from the Hollandsche IJzeren Spoorweg-Maatschappij, and is on the line from Amsterdam to Rotterdam, the same line the night train cancels were used on.



Figure 8: Hollandsch Spoor train station in The Hague.

Staatsspoor (Figure 9) was built in 1868 as end-station of the Nederlandsche Rhijn Spoorwegmaatschappij line coming from Utrecht. Its original name was The Hague Rhijnspoor. In 1890 the name was changed to Staatsspoor.

Mail coming from ‘Gravenhage, and destined for the eastern and northern parts of the Netherlands should have been transported via Staatsspoor, not Hollandsch Spoor.



Figure 9: Staatsspoor train station in The Hague.

Since all ‘s Gravenhage mail was handled by the ‘Expeditiekantoor’ it is possible that the postcard in question was incorrectly sent to the H.S. station where the 2-6 V cancel was applied and that the postcard traveled either via Amsterdam or Rotterdam on its way to Friesland. The postcard might also as yet have been forwarded from the H.S station to the S.S. station and then on the train to Utrecht and beyond, we can’t tell.

I do not see any remnant of the “1” that should be in front of the “2”, which would support the 2-6 V version, instead of the 12-6 V version. Is it enough to state that it is a very late version of the 2-6 V cancel?

I doubt it, and I’m leaning toward the 12-6 V option, which would have been used on the S.S. route.

Of course any comment regarding this item would be welcome ([hkremer@usa.net](mailto:hkremer@usa.net)).

Looking at the lists of known cancels I noticed that Schiedam appears to be fairly rare. When I saw one on eBay I decided to buy it so I could share it with you (Figure 10). The postcard was mailed from Gorinchem July 14, 1906 between 8 and 9 at night (8 -9 N) and arrived in Schiedam the next morning during the early hours between 2 and 6 am (2 -6 V).





Figure 10: Schiedam 2-6 V night train arrival marker.

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## New Member

We welcome Michael Slattery, from Columbus, Ohio, to our membership. Michael's collection interests are FDCs, perforation varieties, plate faults, printing errors, cancellations, selva information, and stationery and covers.



# The s.s. Berlin Disaster

*by Ben H. Jansen*

The cover shown in Figure 1 has a blue marker that reads “BESCHADIGD DOOR RAMP HARWICH BOOT” (damaged because of disaster with Harwich boat).



Figure 1: Cover mailed from London destined for Amsterdam, with blue “Beschadigd door ramp Harwich boot” marking.



Figure 2: Flaps separated from the cover shown in Figure 1.

It concerns a letter from London (U.K.) to Amsterdam. The flaps of the envelope (Figure 2) had become loose, probably because the glue had washed away. However, the apparent contents – one sheet containing a stock market report (See Figure 3) – was glued to the closing flap (by a previous owner, I assume). The sheet was dated February 20, 1907, and there was an Amsterdam arrival marking of February 22, 1907.

EDINGER & ASCH.

TELEGRAMADRESSE.  
ASCH,  
STOCKEXCHANGE,  
LONDON.

*7. Lothbury.*

*London, E.C.*  
20th February 1907.

# MARKET REPORT.

AMERICANS continued to fall and closed weak in the House after an uninteresting day. UNIONS once more sharply attacked and receding to 177½. B & O, ERIES, SOUTHERN PACS, MISSOURIS & STEELS lost about ½. SOUTHERNS exceptionally firm. In the street an all round recovery took place, but business was very restricted.

CANADAS flat on local and Berlin sales. TRUNKS easing off in sympathy. HUDSON'S BAYS unchanged (112). ANGLO A dull (21 3/8).

HOME RAILS irregular. GREAT NORTHERN DEF. ¼ higher on bear covering. UNDERGROUND STOCKS flat. CENTRAL LONDON ORDY lower (73), DEF. 56. METROPOLITANS 42. CONSOLS tending downwards (86½) on large selling supposed to be for a deceased account, also on the unsettled state of the money market.

SOUTH AFRICAN SHARES rising on further bear covering, but at the finish quotations slipped back to last night's close. Among DEEP LEVELS WITWATERSRAND DEEP & KNIGHTS CENTRAL in request.

DE BEERS opened dull, but quickly advanced to 29½. Some of the option dealers are believed to be short of stock; the shares are also being bought for House operators. JAGERS lagging behind.

CHARTERED & RHOESIANS firm.

TINTOS soared to 100½ on French, Belgian and American purchases, but profit taking carried them back to 99 5/8. COBARS dull (8 7/8 to 9). COPPER £107.7/6 (plus 2/6).

AUSTRALIAN MINING SHARES lower in sympathy with the weakness of ZINC CORPORATIONS (33/6). MOUNT LYELL 52/9.

The publication of the details of the budget and the prospects for the immediate future caused JAPANESE STOCKS to develop weakness and a fall of ½ is to be recorded. In the other markets nothing untoward occurred.

MEXICAN RAILS lower in consequence of profit taking. All the Argentine traffics show good increases, but prices are unaffected.

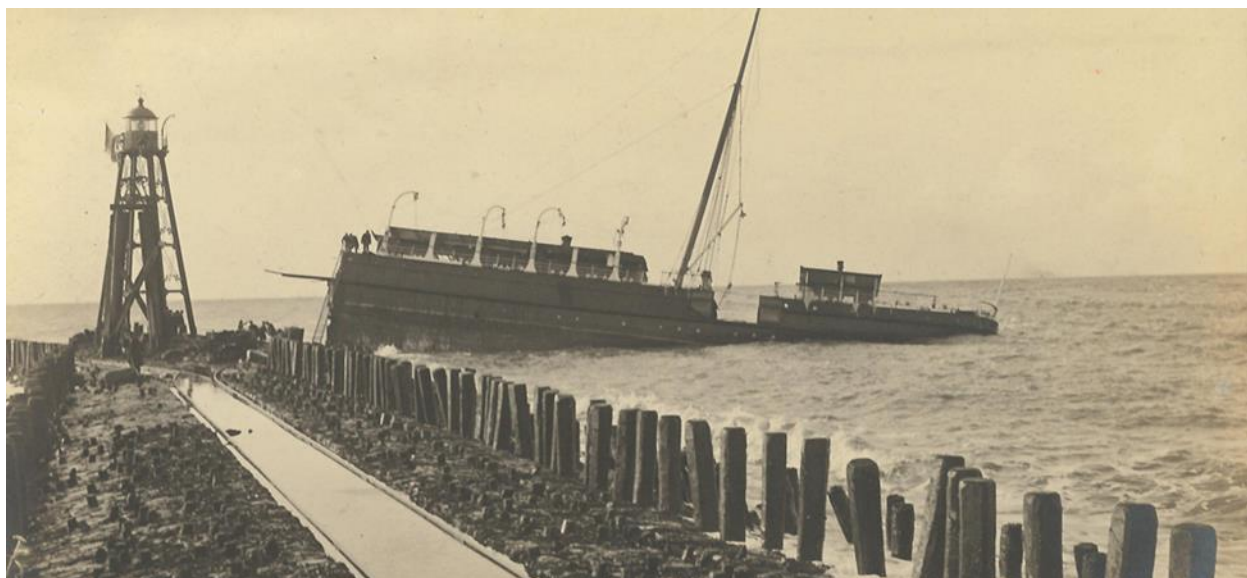
PEKIN SYNDICATES advanced 5/-.

SILVER 31 13/16. 3 Months Bills 4½. Gold £194,000 in.

Figure 3: Contents of the cover shown in Figure 1.

A little digging in old newspapers revealed that the s.s. Berlin had crashed on the North Pier at Hoek van Holland during a heavy storm at 5:45 in the morning of February 21. As the ship tried to enter the river, despite a north-western storm with force 11, the Berlin was blown of course and onto the North pier, with the front pointing to the New Waterway and the rear to sea (see Figure 4). About 90 minutes later the front of the ship broke off and sank. It took most of the passengers with it, as they had fled to that part of the ship because they saw the rescue boats there. Unfortunately, the storm prevented the rescuers from being able to save any of these passengers. A number of survivors huddled on the rear of the ship, and it took more than 24 hours before they could be rescued.





*Figure 4: The s.s. Berlin on the North Pier.*

The s.s. Berlin (Figure 5) was a steel ferry, owned by the Great Eastern Railway. The ship was constructed in 1894 in Kingston upon Hull, and measured 1,745 register ton. The 'Berlin' had been in use as a ferry between Harwich and Hoek van Holland for the last twelve years.



*Figure 5: Commemorative postcard showing the s.s. Berlin.*

The disaster with the 'Berlin' was in its time a very large, if not the largest shipping disaster, and was the impetus to have all shipping mishaps investigated by the government. The Shipping Act was drafted to facilitate this. The question was raised why Captain Precious and pilot Bronder attempted to enter the harbor despite the ferocious storm and the fact that earlier that night two ships had not dared to enter the New Waterway. Contemporary newspapers direct some blame to the fact that the 'Berlin' carried mail (Figure 6), and that its captain was subject to undue pressure to arrive on time, regardless of the weather conditions. The committee investigating the cause of the disaster observed that the pilot had an advisory role only and that the captain had final authority. The committee accused captain Precious of overconfidence and bad seamanship; he should have kept the ship on sea until the storm had subsided.

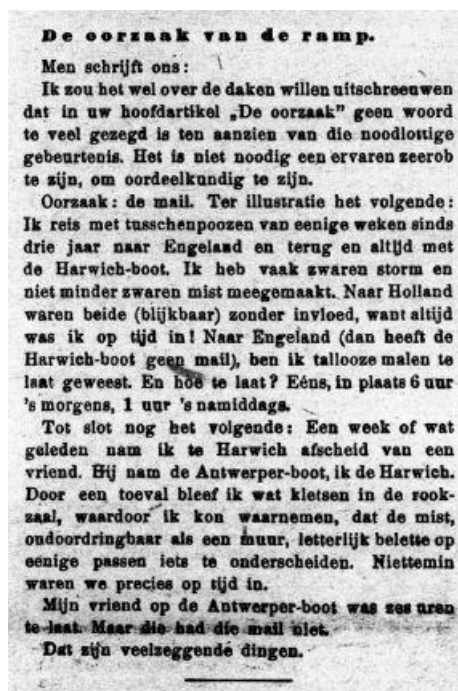


Figure 6: Article in “Het Volk,” of February 28, 1907, in which a frequent traveler on the Harwich boat argues that the cause of the disaster with the s.s. Berlin is the fact that she carried mail. The writer observes that the boat arrived always on time when travelling to Holland, regardless of the weather. However, when travelling to England, when there is no mail on board, the boat frequently arrived late.

The writer also relates that a few weeks ago, a friend departed on the Antwerp boat, while he himself travelled on the Harwich boat. Fog severely limited visibility, but the Harwich boat arrived on time, while his friend on the Antwerp boat, which did not carry mail, was six hours late

An appendix to the report made clear that a degree of carefulness would have been advisable when approaching the New Waterway. This appendix lists 26 British ships that had experienced trouble entering the harbor during the decade preceding the disaster, including two with the ‘Berlin’.

In addition to the marking shown in Figure 1, at least one different type of marking was used on mail recovered from the wreck of the s.s. Berlin. An example is shown in Figure 7. In this case, the marking reads “BESCH. RAMP. S.S. BERLIN” with “BESCH” being an abbreviation for “BESCHADIGD” (damaged).



Figure 7: Mail damaged by the sinking of the s.s. Berlin.

A Dutch tv program was broadcast in 2007, commemorating the disaster.





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**Email Contact: [bjansen@uh.edu](mailto:bjansen@uh.edu)**



## Member's Corner

As announced in the previous issue, ASNP members interested in acquiring or offering Netherlands and Overseas Territories philatelic material can place notices in our Magazine, by contacting Hans Moesbergen at [hans@moesbergen.net](mailto:hans@moesbergen.net)

***Deo van Wijk is looking for:***

Netherlands Issue 1852, single, on piece or on cover but with clear cancel dated after April 11th 1861.

Stamps must be of good quality.

Please send a scan and your proposal to: [emissie1852@gmail.com](mailto:emissie1852@gmail.com)

***Bob Finder is looking for:***

Well-centered, VF or better, MNH:

Netherlands NVPH

1891 35b 5ct helder blauw

36a 7 ½ ct Type I rood buin

1941 391a Variety 50 ct horizontal watermark

1931 LP9f Misprint blue shifted

1912 P47Aa 2 ½ cent Two stage printing. Druk.

1912 P54AI 7 ½ Type I

1912 P55Aa 10 cent Two stage printing. Druk

Surinam:

1926 117afb FRAUKECRZEGEL 12 ½ cent on 40 ct Two stage printing; this one was issued with no gum, so I don't care if there is a hinge or hinge mark on it.

1942 205d +5 cent on 7 ½ cent with the 5 with a large curl.

1947 246a 2 ½ cent on 10 cent, t and bar ½ mm.

Please respond to: [oowan@bigpond.net.au](mailto:oowan@bigpond.net.au)

***Hans Kremer is looking for:***

1943-1944 Red Cross Perfins with numbers between 39096 and 40404, as well as numbers between 114693 and 115244.

Responses to: [hkremer@usa.net](mailto:hkremer@usa.net)

***Tony Schrier is looking for:***

Netherlands Indies NVPH, Mint, Mint Hinged or Never hinged.

12Fa 20 Ct Koning Willem Perf 12 1/2 x 12 gr g

6Ga 2 Ct Koning Willem Perf 11 1/2 x 12 gr g

18A+18B 2 Ct Cijfer combined perforation 11 1/2 x 12 and 12 1/2 x 12

80a 2 1/2 Gld Koningin Wilhelmina JAVA high standing

90fa 15 ct Koningin Wilhelmina BB Double imprint.

212v 2 ct Overprint Left side imperf.

243a 7 1/2 Ct Mission watermark vertical.

323fa 3 ct Double overprint

LP17f 50 ct 50 Ct overprint inverted

1881 Postage Due any

Dot before Port, Open Frame, Dot between E and T and extended bottom frame on right. (punt-port, open lijst, doorloper en E.T.)

D1H Service stamp 30 Ct D overprint Green

Response to: [tschrier@aol.com](mailto:tschrier@aol.com)

# The “Omzetbelasting” Revenues (Value Added Tax Revenues) Part 1

by Hanspaul Hager

[Editor's Note: This article appeared in 'Filatelie' (in Dutch) on pages 364-367, 538-543 in 2017, and pages 228-229 in 2018.]

The law establishing the Omzet Belasting, literally translated to mean Turn-over Tax, but better translated as 'Value Added Tax' (VAT), was passed in the Netherlands on the 25th of October 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 state coffers far surpassed estimates. An earlier draft of this bill, debated in the Tweede Kamer der Staten Generaal (House of Representatives in the General Assembly) on February 1933 would have levied a tax of 1% every time goods passed from one stage of the manufacturing process to another, but this was changed in the final version to a 4% tax at the final delivery stage (Figure 1). A tax of 10% on luxury items was also added. Luxury items included jewelry, fur, gold watches and caviar, but record-players, radios, cameras, sporting goods, safes, parquet floors and central heating were also considered luxury goods.

This final version was adopted, no doubt helped by estimates of fl. 60 million income at the 1% rate in the early proposal versus income of fl. 85 million at the 4 % and 10% rates.

## Three Taxes

In fact, the Omzet Belasting Act covered three types of taxes: A. the VAT, B. the Special Import Tax, and C. the Compensating Import Tax. Therefore, in addition to the 4% and 10% rates for the VAT, we also find other rates, such as 1, 1½, 2, 6 % and 1/26 (Figures 2-4).

The law took effect on February 1, 1934 and after undergoing many metamorphoses is still with us today in 2018.

During the period of February 1st 1934 to December 31st 1940 the most common way to pay this tax was by adhering revenue stamps to the original invoices, which had to

TELEGRAM-ADRES: CEVABO MOERGESTEL  
KASIER: AMSTERDAMSCHE BANK N.V. TILBURG  
TELEFON No. 4  
POSTCHEQUE EN GIRO-REKENING 12309

Factuur inggande 15 Sept. 1934  
MOERGESTEL, (N.B.) 4 Sept. 1934

**REKENING** 1361  
VOOR de Firma de Wed. Lubberding

VOOR AAN UED. VERKOCHT EN GELEVERD  
VERZONDEN PER ALS

6 pr. Zwarte viltten pantoffels m/flan.dgn.art 124 v.t.z.1.30	7.80
5 pr. Kameelharen kraagpantoffels dgn!	1.30 6.50
4 pr. Zwarte chroom pantoffels m/kapje m/flan.dgn.00	1.65 6.60
2 pr. Kameelharen pantoffels flex art 123	1.30 2.60
5 pr. " " " " " " " " " " " "	1.--- 5.---
3 pr. Gevl.vilt 288 pantoffels m/pluche dgn.art 126	1.30 3.90
4 pr. " " " " " " " " " " " "	37/40 1.10 3.30
4 pr. " " " " " " " " " " " "	33/36 1.--- 4.---
4 pr. Roode viltten pantoffels flex m/pluche art 123 33/36 0.90	3.60
4 pr. " " " " " " " " " " " "	29/32 0.80 3.20
3 pr. Kameelharen kniplaarsjes m/leeren neus gekl.33/36 1.15	3.45
1 pr. " " " " " " " " " " " "	art 42 29/32 1.05 1.05
1 pr. " " " " " " " " " " " "	25/28 0.95 0.95
4 pr. " " " " " " " " " " " "	20/24 0.85 3.40
1 pr. " " " " " " " " " " " "	18/19 0.85 0.85
5 pr. Bruine viltten gespl.m/leeren neus gekl.art 42 20/24 0.85	2.45
59 pr. " " " " " " " " " " " "	62.25
2% korting	
1.24	
61.01	
4% omzetbelasting	
2.45	
63.46	

drie en zestig gulden en zes en veertig cent.

Reclames moeten binnen 5 dagen geschieden. Retourzendingen zonder voorafgaand bericht worden geweigerd.

Figure 1: Tax rate of 4%.



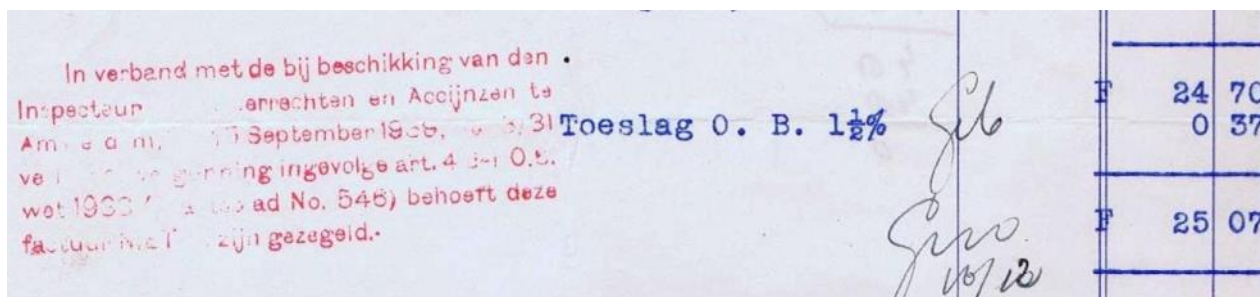


Figure 2: Tax rate of 1½%.



Figure 3: Tax rate 6%.

2	Witte pakken, Satteen B. (revers)	à	f. 4.25	f. 8.50
2	Zeildoekschorten	à	" 1.40	" 2.80
				<hr/>
Bel. pakken 1/26 deel.				f. 11.30
" schorten aan de bron betaald.				<hr/>

Figure 4: Tax rate 1/26

be sequentially numbered (see Figure 1).

The stamps consisted of two parts, and the right side of stamp had to be attached to invoice which was given the customer, while the left side of the stamp was adhered to the 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 (Figure 5). Other ways of paying the VAT are discussed at the end of this article.

## The Revenue Stamps

Four different series of revenues were issued: 1, 2a, 2b, 3, 4. All were printed by securities printer Joh. Enschedé and Sons in Haarlem.

The designer of the stamps was André van der Vossen, the very well-known postage and revenue stamp designer, including the Child Welfare postage stamps of 1948 (Figure 6).

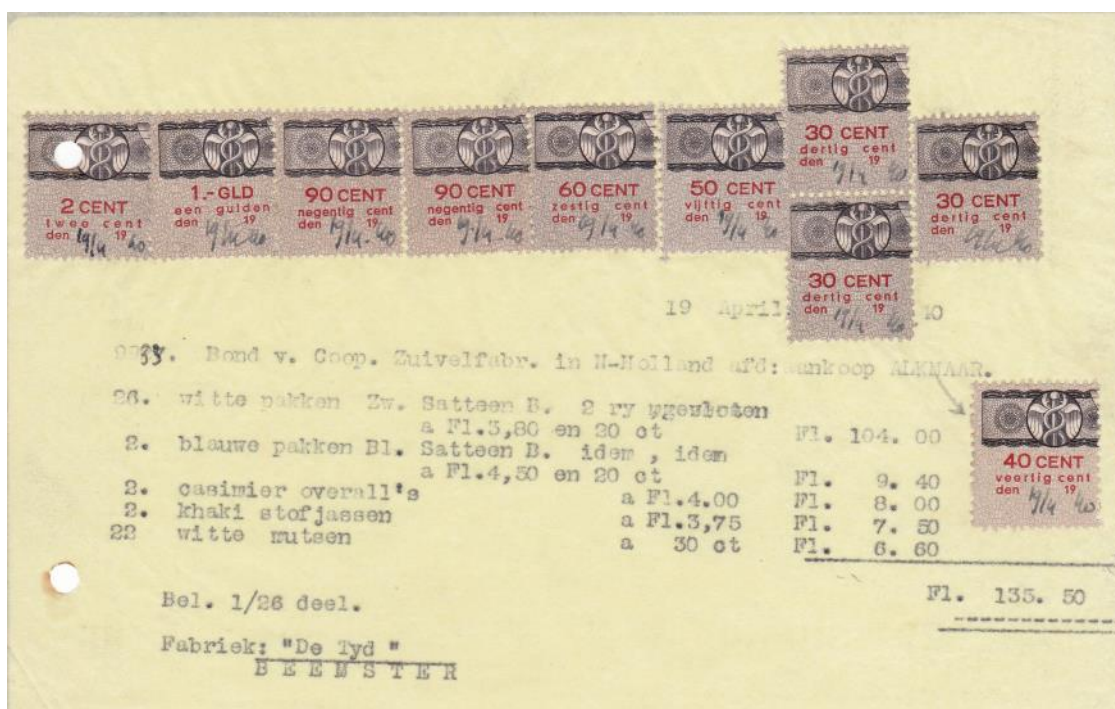


Figure 5: Duplicate invoice with left sides of the revenue stamps.

The revenue stamp measures 72 mm long by 28 mm high. The right hand side is 48 mm long and the left side is 24 mm long. The (comb) perforation is 11 ½ x 11. The two parts of the stamp are divided by perforation 10 (Figure 7).





Figure 6: Postage stamps and signature by A. v.d. Vossen.



Figure 7: Left and right part of the revenue stamp.

The paper used in all four series has red and blue fibers in it (Figure 8).

The design is a three-part design, each design is printed in a different print-run and by a different printing method, i.e. offset, engraving and letterpress. The background is grey, printed in offset, made up out of repeating oval letter pattern. The top



Figure 8: Fibers seen on the back of the stamp.

part of the oval reads OMZETBELASTING and the lower part reads NEDERLAND (Figure 9).



Figure 9: Monogram N and O.

In the middle of the oval we see a monogram made up out of a capital N crossed by a capital O. The letter O is almost twice as wide as it is high, and overlays the N midway. The letters stand for Nederland Omzetbelasting.

The quality of the background printing of the first type is uneven. The color varies from extremely faint to a dark grey (Figure 10).



Figure 10: Color variations.



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 exist where, even though the background design has incurred paper damage, the next print run was nevertheless applied over these areas (Figure 11).



Figure 11: Three printing errors.

The second print-run (gravure) applied a band of guilloche rosettes, in which at left the staff of Mercury appeared and at right we find the lion of the coat of arms of the Netherlands and the head of Mercury with winged helmet (Figure 12). At the foot of this is printed the inscription “Omzetbelasting”, “Nederland” on two lines.



Figure 12: Pen drawing of head of Mercury by A. v. d. Vossen.

The position of the band of rosettes on the stamp varies. Laterally it moves from left, on the perforation, to 3 mm into the stamp (Figure 13). We can also see horizontal movement.



Figure 13: Shifts in the position of the rosette.

The ink colors for the second print run are (Figure 14):

- black for the denominations 1 cent - fl 1;
- blue for the denominations fl 1.20 to fl 10.;
- green for the denominations fl 20 to fl 100.;
- red for the denominations fl 110 to fl 250.

The third printing run applies, with red ink, the denomination indicators and consists of three lines. On both the left and the right part of the stamp, the top line contains the denomination in numerals and the monetary unit indicator in letters. The second line shows the denomination and monetary unit in letters. The third line contains the word ‘den’ and the year abbreviation ‘19’ where the date that the invoice was issued must be written. The position of these words on the stamp

varies also. They move laterally from flush left, to so far right, that the last letter of the word “cent” or the last letter of the word “gulden” on the left hand portion of the stamp is sometimes lost or printed on the dividing perforation. That is the reason you can occasionally find



Figure 14: Four colors for the stamps.



a “t” or an “n” printed on the extreme left of the right-hand part of the stamp (Figure 15). The red overprint also has differing vertical positions on the stamp (Figure 16).



Figure 15: Left: Shifted to the left; Center: Dropped ‘t’; Right: Extra ‘n’.



Figure 16: Vertical shifts in position of red print.

## Magazine Reviews

*by Hans Kremer*

### ZWP# 175, November 2018, number 175

**Mededelingenblad van de Studiegroep voor bestudering van de postgeschiedenis van de (voormalige) Nederlandse Overzeese Rijksdelen en Australasia**

ZWP#175 is the ZWP’s Jubilee Number, commemorating its 50th (golden) anniversary. ZWP (then named Zuid-West Pacific) was founded in 1968 by collectors interested in the postal history of Netherlands New Guinea, as well as the former English territories in the area, such as Australia and Papua New Guinea. As many members were also interested in the postal history of the Dutch East Indies this area was added in 1993, and currently it includes all (former) Dutch Overseas possessions. Current membership is 135, including 25 overseas members.

The contents of ZWP#175 is listed in Table 1.

As you can understand we cannot go into detail about all articles, but if you look at the list of well-known authors you will know that they contain well researched material. If you have a particular article that interests you I recommend you contact the ZWP directly.  
Website: [www.studiegroep-zwp.nl](http://www.studiegroep-zwp.nl)

Inhoudsopgave ZWP 175		
Redactie en Bestuur	Mededelingen, o.a. Bondsspeld Henk Teunis	1
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Table 1: Content of ZWP 175.



**Philatelic History of an internee of the Japanese in WW2, Ludgerus Hendrik Stanislaus Welling, P.O.W. Part 2**

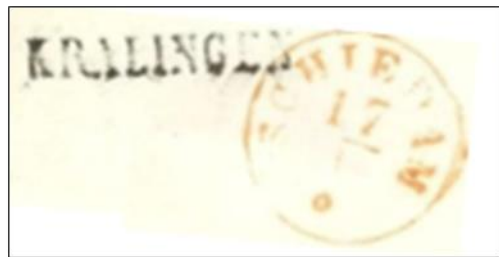
Julian van Beveren, in a 19 page article, continues his story about the travels of a P.O.W. from the Dutch East Indies back to the Netherlands. This is part 2 of Julian's article. It is richly illustrated with the relevant correspondence. During the first half of 1946 Mr. Welling was moved from Manila to Balikpapan (Borneo), then Celebes, ending up in Djakarta before being shipped back to the Netherlands on board the "Kota Gede".

**The Post in Kralingen 1850-2012**

Erling Berger starts with the Kralingen 'hulpkantoor' of November 1, 1850 and ends with the armed robbery of the by then called "Rotterdam Avenue Concordia" post office in 2011. He concludes by writing that the post office closed in 2012.

<http://www.netherlandsphilatelic.org.uk>

Published 3 times a year (March, July, November).



*Kralingen Straight Line Marker 1854*

**The Collectors Club Philatelist, November-December 2018, volume 97 – Number 6**

This issue has a great article by Kees Adema:

**The Dove and the Queen; Perforation Separation, Syncopation**

Kees describes in great detail (with 25 illustrations) the Dutch stamps we know as syncopated perforation stamps.

It started in 1925 with the introduction of the two-sided syncopation in vending and POKO machines, followed by a trial with a three-hole variety on the long side, and a four-sided syncopation/four hole coil. In 1930 the four corner syncopation was introduced. It turned out that by simply switching from a 12 ½ perforation to a new 13 ½ by 12 ¾ comb perforation the problem of stamps separating too easily was solved.



**Website:** [www.collectorsclub.org](http://www.collectorsclub.org)

The website has a large number of videos on it; all recordings of presentations made by its members. Of particular interest to our members is Kees Adema's presentation: *The Paper Trail - WW II in Holland and its Colonies as seen through Mail* (2015-05-20).

## Book Review:

# EXPRESSE-Met de Meeste Snelheid en Promptitude

(Authors: Arie Zonjee and Ot Louw)

by Hans Kremer

A lot has already been published about the express stickers in PO&PO's "De Postzak" over the past 40 years.

The chapter can now be closed, because Post NL no longer uses such 'forms' and markers.

Arie Zonjee and Ot Louw have accumulated all relevant information and put it in this 294-page publication.

The book goes into great detail about all the stickers and markers that were used over time. It also shows how the stickers/markers were used in a variety of ways and lists express rates as they changed over time.

All information is supported by the official PTT Orders (Dienstorders), which texts are reproduced in the publication as well.

The first Expresse sticker dates from 1892, the last 'regular' sticker dates from 1983.



Front Cover of Expresse publication.

OVERZICHT VAN DE STROOKTYPEN				TUDLUN									
Id	TYPE	STROKEN	PERIODE										
				1890	1900	1910	1920	1930	1940	1950	1960	1970	1980
A	EXPRESSE.	1-28	1892-1930										
B	EXPRESSE.	29-37	1921-1938										
C	SPOEDBESTELLING EXPRES	38-52	1931-1962										
D	SPOEDBESTELLING EXPRES	53-58	1961-1987										
E	ptt post expresse/expres	59-63	1978-1989										
F	exprespost	64-86	1983-1989										
G	exprespost	67-75	1983-1985										
H	EXPRESSE	76-85	1990-1997										
I		86-89	1994-1997										
J		90-92	1997-										

Overview of Expresse stickers used over time.

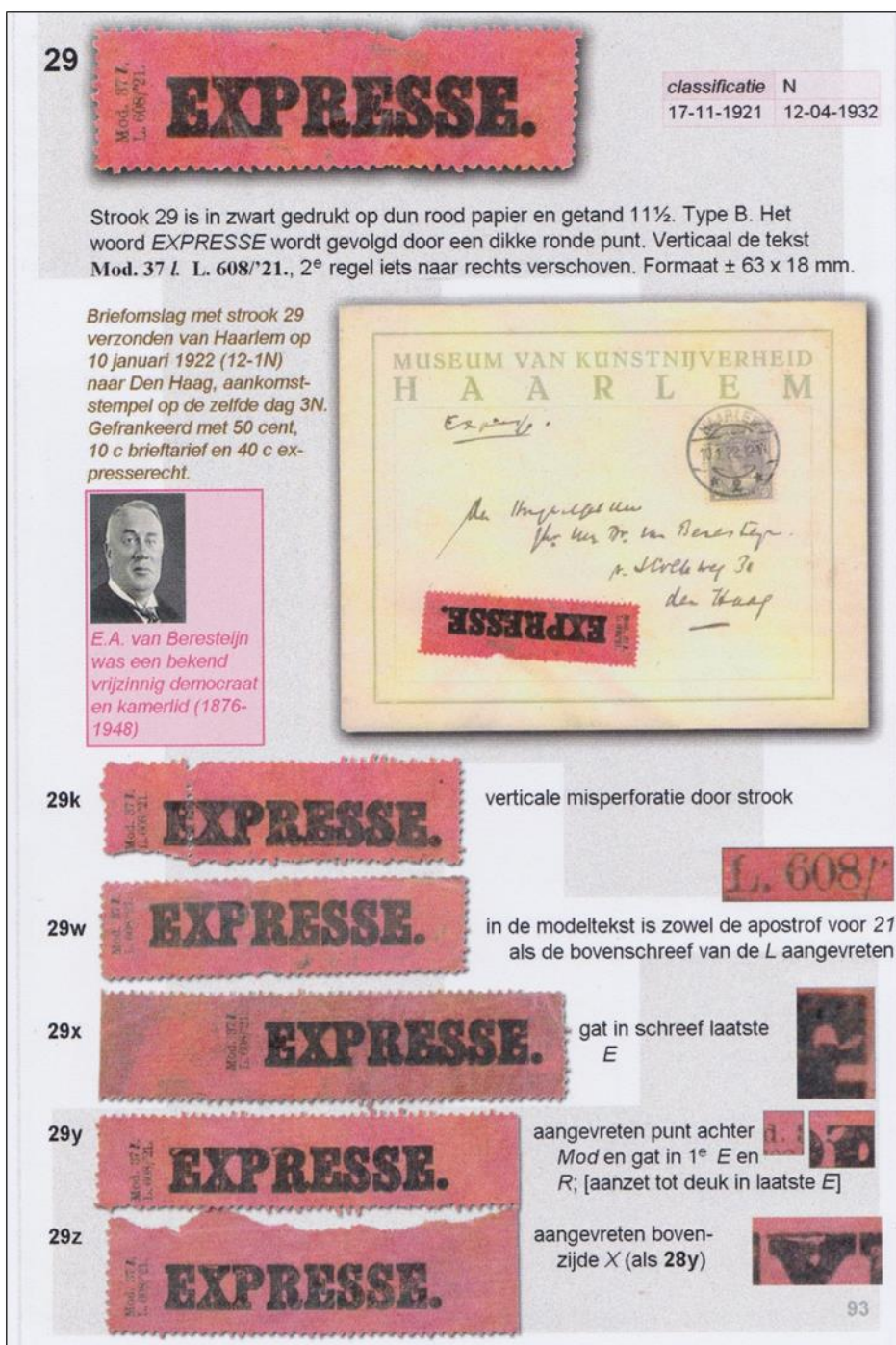


The publication will make an excellent reference to anything related to the Dutch Express mail.

The softbound publication measures 5 ¼ x 7 7/8 inches and is about 1 ½ inch thick. It weighs 1 pound and 2 ounces.

The book retails for 29.50 Euro (about \$ 33.50). Standard shipping from the Netherlands to the U.S is 18.20 Euro (about \$ 20.65)

The publication can be ordered directly from one of the authors, Ot Louw (ot@louw.nu).



A typical page from the *Expresse* publication.

# Review: 2019 NVPH Catalog Netherlands

by Hans Kremer

The ASNP library has received a courtesy copy of the new "NVPH Catalogus Nederland".

This is a new product. If you are used to every year being able to buy the Special Catalog in which the Netherlands and the Overseas Territories are listed and once every two years the so-called "Junior", in which only the Netherlands and the Caribbean Netherlands are listed with the main numbers, you now can buy a completely new catalog. The intent is to publish the Special Catalog only once every two years, so the next one will be in 2020. The Junior catalog will no longer appear and the so-called "NVPH catalog" (as shown here) will also appear only every other year (alternating with the "Speciale" I guess (HK)).

**1931 - 1933. Koningin Wilhelmina.**  
Fotomontage: **Piet Zwart.** W: Wr. T: versch. D: Rdd. Dr: JE. E.G.: 31 maart 1944



Industrie en nijverheid / Handel en verkeer

236	70 ct, blauw en rood	150.00	38.00	1.00
237	80 ct, groen en rood (1933)	425.00	142.00	4.00

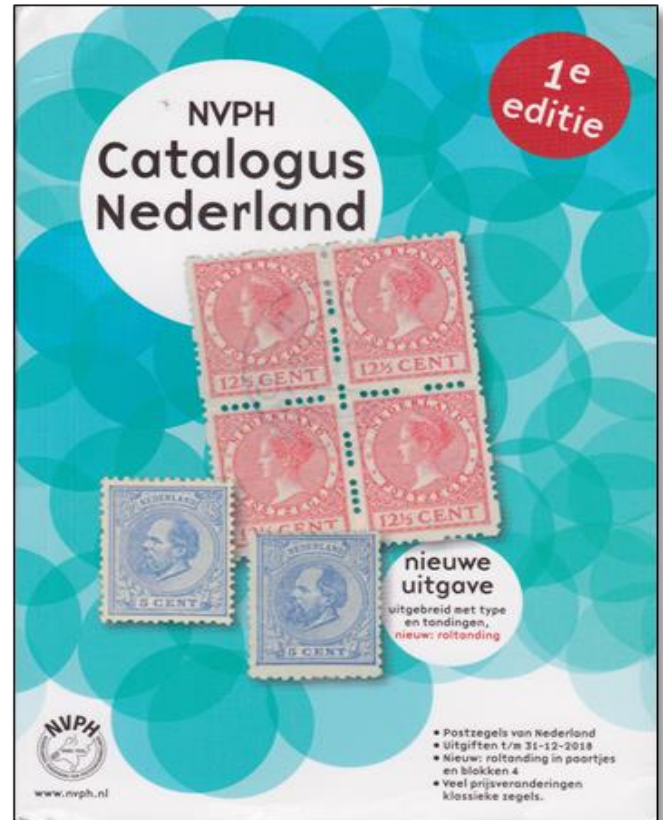


Raster 72.5



Raster 90

Oorspronkelijk werden de zegels gedrukt met een rastermaat van 72.5. In 1938 werd overgegaan op een fijnere rastermaat 90. De B-tanding komt in twee rastertypen voor. Zie Maandblad Filatelie 3-2015, Catalogus kraamkamer nr. 8.



This 2019 (1<sup>st</sup> edition) NVPH catalog is new and contains only Dutch issues. It is a bit more extensive than the older catalogs. I noticed for example some additional info (shown here) about NVPH# 236/37. Added details such as this can be found sporadically throughout the new catalog.

Included again this year is a Blueprint (D.E.I (!) Pattist airmail 1931). Also included are two perforation gauges, one with an aide to check if a Dutch numeral cancel pattern is rectangular or oblong, the other one a 'regular' transparent one. What is missing is the section with plate faults, but to compensate for it the extensive price listing of syncopated perforations has been added again.

The price of the catalog is € 15.90.



## Recent Issues

### Children's Welfare Stamps

October 10, 2018

The sheet with 5 stamps shows characters from the TV series 'De Fabeltjes Krant.' It also commemorates the 50th anniversary of the children's welfare stamps, which are traditionally sold door-to-door by elementary school children.



### Day of the Postage Stamp 2018

October 19, 2018

The stamp sheet Day of the Postage Stamp 2018 again pays homage to historical Dutch stamp designs. In this case, the numeral stamps by Wim Crouwel. A detail of the original 10 cent postage stamp is prominently present with the same lively blue hue of lore.



*Detailed information about the recent issues can be found at <http://collectclub.postnl.nl/>*

This site also shows the personal stamps and silver stamps issued by PostNL.

# My Vegetable Garden

October 19, 2018

The sheet with six stamps shows six different kind of vegetables that can easily be grown in one's garden. From left to right, we see the vegetables germinating, growing, and harvested.



# December Stamps

November 5, 2018

The 20 stamps (10 different designs) on this double sheet can be used to mail Christmas and New Year's wishes at a reduced rate. This year's stamps were designed by Sanny van Loon. The young illustrator from Amsterdam is known for her uplifting and colorful work for Flow Magazine. Here, familiar Christmas symbols are presented in a contemporary, but cozy, design.

The stamps are valid for use between November 5, 2018 and January 5, 2019 for letters and postcard weighing no more than 50 gram. Two stamps are needed for mail to foreign destinations.



Effective January 1, 2019, PostNL will apply new rates for mailing letters. The base rate for mailing domestic letters will be €0.87, while letters to foreign destinations will require €1.45 in postage.





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29 MAY - 2 JUNE

## SOME HIGHLIGHTS

- Large offer of classic issues of the Netherlands, incl. nice cancellations
- Exhibition collection of Seychelles
- Nice Zeppelin covers
- Many original country collections
- Special offer of pre-philately
- Large offer of picture postcards
- Diverse offer of coins, medals and banknotes

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