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## Magazine of the American Society for Netherlands Philately

## **Volume 43/4**





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NEDERLAND

## **NETHERLANDS PHILATELY** Magazine of the American Society for Netherlands Philately; Volume 43/4

Magazine Editor	Editor's Message		March, 2019
Ben Jansen			
1308 Pin Oak Drive			
Dickinson, TX 77539-3400	Deen Fellow Cellestons		
asnpmagazine@gmail.com	Dear Fellow Collectors,		
President			
HansPaul Hager	Well, Spring has started i	n our neck of the woods, w	with the oak trees
465 Potter Rd.	producing copious amount	nts of yellow spores that pl	ay havoc with my
North Kingstown, RI 02852		e has been produced with a	
hphager@aol.com	articles.	e has been produced with a	gain a variety of
Vice President	articles.		
Franklin Ennik			
3168 Tice Creek Drive #3		ith several of my other hob	
Walnut Creek, CA 94595	-working. In a moment of	f weakness I agreed to desi	gn and construct a
ennik123@att.net	large dresser for an acqua	aintance. 'Gigantic' is prob	ably a better
<b>Freasurer</b>		80 inches tall, by 52 inches	
Hans Kremer		sts of three separate compa	
50 Rockport Ct.		1 1	· · · · · · · · · · · · · · · · · · ·
Danville, CA 94526, U.S.A.		e relatively easy. In the me	an time, it fills up
hkremer@usa.net	most of my workspace.		
Secretary			
Ben Jansen 1308 Pin Oak Drive	Once this ordeal is over	I can go back to improving	my exhibit on
		delayed mail, and travelling	
Dickinson, TX 77539-3400 bjansen@uh.edu			ig the world
Board of Governors	(Uzbekistan is coming up	o next).	
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The Netherlands	_	<u> Fable of Contents</u>	
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stulev@ix.netcom.com	nues, Part 2		f Cancels Inven-
Auction Manager			
Hans Moesbergen	The s.s. Berlin Disaster: a		w On-Line 90
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## The "Omzetbelasting" Revenues (Value Added Tax Revenues) Part 2

by Hanspaul Hager

The "Omzetbelasting" (OB) became law in The Netherlands on October 25, 1933. This was the definitive version of a proposal that had been under discussion for a number of years, following the introduction of a value added tax in Germany that produced income vastly exceeding previous estimates. The OB was collected by means of revenue stamps, and their characteristics and usage are presented here in Part 2 of a three-part series. Part 1 appeared in Netherlands Philately 43/3.

Series 1 was issued on Dec 1 1933 and consisted of 87 denominations (see the form to order the stamps shown in Figure 17).

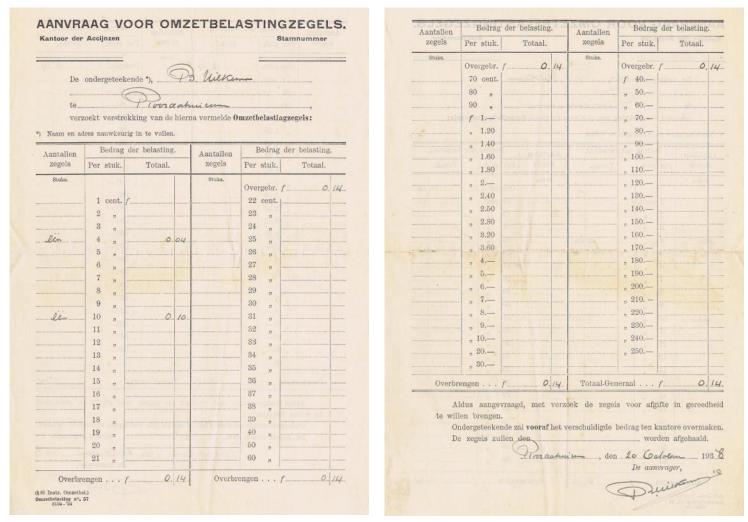
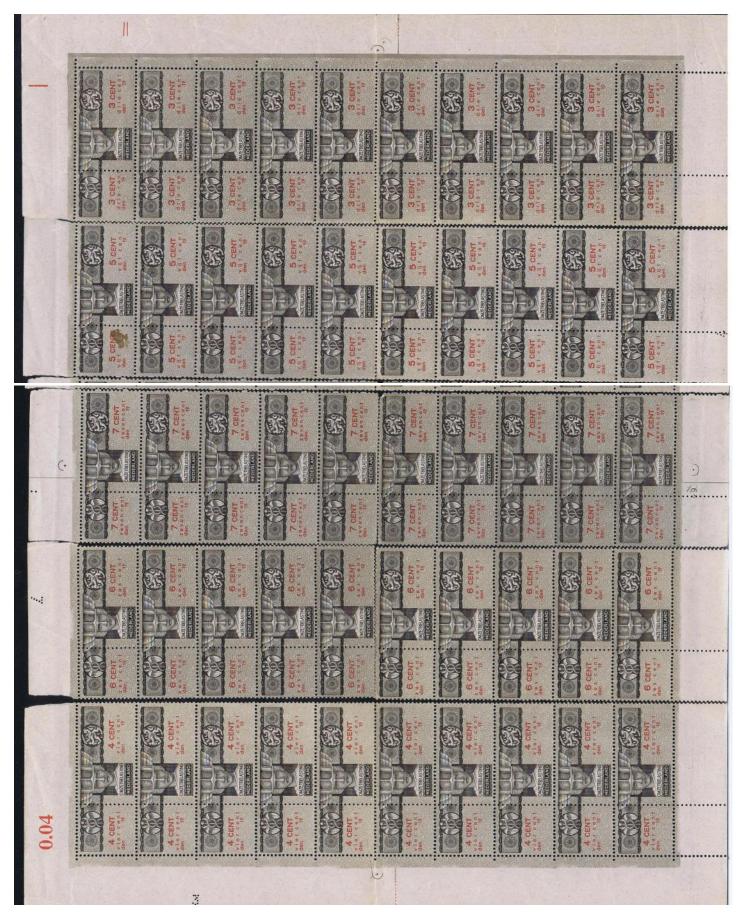


Figure 17: Form to order revenue stamps. Front of form is shown on the left, while the back of the form is shown on the right.

The font used in series 1 was of very small size (see left-most panels of Figures 10 and 11 in Part 1), which led to many complaints about the denominations not being easy to read. Therefore, the size of the numerals of series 2 was increased (Figure 18). The sheets are five stamps wide and ten stamps tall. On the top left selvedge we see printed in red the denomination. In addition there are alignment and printer marks, and some perforated numbers. The sheets were delivered to the sales offices folded over. In order to prevent tearing along the fold, some perforation pins were taken out between columns three and four. Pin 4 from the top and pin 4 from the bottom of each stamp were removed, resulting in perforation pattern 3-6-3. This is the only perforation pattern seen on these stamps (Figure 19).

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*Figure 18: Sheet of a combination of series 2 revenue stamps. Sheet is constructed from parts that do not belong together.* 



Figure 19: Syncopated perforations.

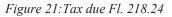
Small amount (Figure 20) or large amount (Figure 21), the tax had to be paid. It was not feasible to buy the required stamps every time you wrote out an invoice. But if you bought even one of each denomination, your cash outlay was fl. 2828.75 for series 1. Not



Figure 20: One cent tax due.



many entrepreneurs were willing or financially capable of laying out that kind of cash. So most people stocked up on some basic denominations, that were then combined on the invoice to reach the amount required. When their stock of stamps ran out they just replen-



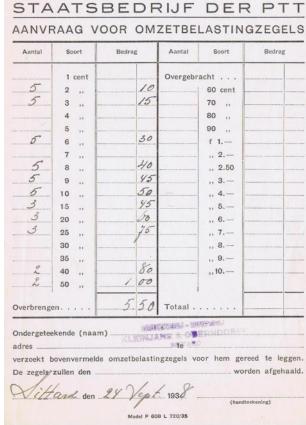
ished (Figure 22). In fact, on October 1, 1934 the revenue stamps of 11, 12, 13,14,16,17,18, 19, 20, 21, 22, 23, 24, 26, 27, 28, 29, 31, 32, 33, 34, 36, 37, 38, 39 cent, and the stamps of 1.20, 1.40, 1.80, 2.40, 2.80, 3.20, 3.60, 9 guilder, and all stamps over fl. 110 were withdrawn. These stamps were only in use between January 1934 and October 1934, just 10 months, not a long period of time and some of these stamps were not much used even then. So collecting the denominations over fl. 110 is quite a challenge. We find some of these withdrawn stamps used after Oct 1st, especially the not much used in-between stamps, because the merchants who already had the withdrawn stamps in stock, were allowed to use them up.

#### **Gradual Replacement**

Series 2 was issued on an ad hoc basis. Whenever the government ran out of stock of certain denominations of the Series 1 stamps, Series 2 stamps would be issued. The easiest way to distinguish between Series 1 and Series 2 stamps is to compare the size of the denomination numerals. In Series 1 the numerals are 2mm high and in Series 2 they are 3mm high. Series 2 can be split into series 2a and 2b. The difference between series 2a and 2b is that in series 2a the distance between the numeral and the letters is 1 mm and in series 2b the distance is 1.6 mm. There is also a size difference WHAT in the letters of

the denomination indicators.

Figure 22: Form to request the more frequently-used revenue stamps.



Not known is when series 2a and 2b were printed.

A new denomination of fl.3 was added. The series 2 denomination fl.7 was not reprinted until February 1940 (see note above). Considering that the stamps were withdrawn for use on December 31st 1940 you can see that this is again a scarce stamp since it was only valid for an 11-month period.

Series 3 consists only of the denominations 6, 9, 60, 90 cents and fl. 1.6. It was issued in the years 1937 and 1938 in response to complaints about the design of the above-mentioned denominations in the preceding series. Because the ascenders and descenders of these denominations were very curved, many people mistook the numerals "6" or "9" for an "8", which created misunderstandings with the tax agents.

In series 3 the curves of the numerals "6" and "9" were straightened out (Figure 23). Note that the fl. 9 only exists



Figure 23: Curved numeral in series 2 (left) and new numeral type series 3 (right).

in Series 1.

The law stipulated that the stamp had to be demonetized by writing the date on the stamp. This was to be done manually using ink or aniline (non-erasable blue) pencil or by date-stamping with a rubber date stamp using indelible ink. Some firms cancelled the stamps with designs, pictorials or company names (Figure 24).

In addition, it is not at all uncommon, when going through old invoices, both originals or duplicates, to see stamps that have not been cancelled.

Series 4, the last series, was issued in 1940. A major problem with the stamps had been the reuse of the stamps. In order to deter re-use of the Omzet Belasting stamps the 1940 issue, Series 4, had a red-brown guilloche printed on the back, on top of the gum (Figure 25). If the stamp was



Figure 25: Guilloche printed on top of the gum.

## DRUKKERIJ-HOONTE - UTRECHT



Figure 24: Private firm cancel.

soaked off the invoice, the guilloche would stick to the paper. Thus if the tax collectors noted that the stamps did not have the guilloche, they knew that the stamps had been used before.

Besides the guilloche we notice another difference between series 4 and the earlier ones. As mentioned before, the background design of Series 1, 2a, 2b and 3 contains an intertwined monogram made up of the capital letters "N" and "O". In Series 4, one of the monograms on each half of the stamp lacks the horizontal "O". On the left part of the stamp this is the first monogram on the left immediately under the rosette and on the right half of the stamp this is the monogram immediately to the

right of the Mercury head and below the rosette (Figure 26).



*Figure 26: Arrow points to missing 'O'.* 

longer needed. The cover letter also explains that a few sheets and stamps have not been destroyed but remain in the archives of some of the offices associated with the revenue service.

The Treasury Dept. had the authority to allow the substitution of compilation lists for the actual copies of invoices, in which case the OB stamps had to be affixed to the compilation sheet (see Figure 28). **Quantities Issued** 

In response to a request by G.W.A. de Veer, Esq. from The Hague, the 'Bureau van Zegelwaarden' (the fiscal comptroller of all stamps and revenues) provided a detailed overview of the number of revenue stamps that were printed (Figure 27a). The cover letter (Figure 27b) explains that not only the number of printed, whole and flawless sheets (each containing 50 stamps) are shown, but also the number of sheets and loose stamps that were destroyed when the revenue stamps were no

1					
Ade	<u>_aangemaakte_gav</u> vellen 2 90	el vermietigde Zegels	asurde	vellen 2 20 2	vernietig
Hct.	243.933	22.494-0	90 ct.	92.755	12.767-2
- "	200.006	34.090-35	f 1	297.363	28.453-2
3 "	217.459	10.55+-36	1.50	9.944	7.053-3
<b>`</b> "	242.004	14.665-49	1.40	10.073	7.776-6
6 "	213.900	17.012-42	1.60	10.043	0.070_1
°."	215.600	31.727-4	1.30	10.033	0.406-2
	171.758	26.007-33	5	114.971	9.165-3
11	203.597	27.904-42	2.40	9.651	0.785-4
1	164.969	26.899-34	2.50	35.252	4.027-4
	305.035	15.680_24	2.00	10.156	0.623-1
2 "	19,6+0-**	10.000-6	3	46.926	3.792-1
~"	20.589	10.322-35	3.20	10.090	0.695-2
	20.195	17.624-12	3.60	9.808	8.903-4
5 "	20.362	17.369-12	+	38.943	2.403-2
~"	74.350	14.433-11	2	42.289	9.016-4
/ <sup>11</sup>	19.872	10.704-43	0	17.040	2.723-4
5 "	17.004	14.009-10	7	12.428	1.636-3
~"	10:040	14.396 14.008-39	0	11.367	1.756-4
- "	223.704	25.779-30	.2	10.116	1.710-3
í ()	16.709	15.410-12	10	49.307	5.069-4
÷."	17.131	15.497-8	20	4.776	1.604-1
, "	17.096	15.802-2	30 40	4.054	3.361-1
+ "	16.645	14.742_44		4.007	3.977-4
_ u _	94.567	12.912_40	50	5.037	4.151-6
	16.259	14.043-7	·60 ·20	2.947	2.532-7
7 "	17.050	15.394-1	00	2.932	2.640_1
<u>(</u> 1	17.163	15.607-26	90	3.053	2.814-3
ל "	17.063	15.075-39	100	2.923	2.725-2
5 "	162.913	12.739-14	110	1.028	1.976-2
	14.171	13.295-4	120	1.063	
11	14.107	12.797-34	130	1.033	1.058_4
1	14.277	13.365-4	140	1.015	1.029-3
1	15.537	14.402-15	150	1.026	1.011_4
., 11	27.019	7.306-11	160	999	929 <b>-</b> 7 996-4
6 "	16.174	14.071_43	170	1.076	1.074-2
11	15.664	14.024-4	100	1.018	1.016-1
26 1 1	15.085	14.023-4	190	1.030	1.036-3
9 "	15.204	14.245-12	200	995	725-4
	171.048	21.940-40	210	1.003	1.002-8
יי נ	160.994	9.912-49	220	1.023	1.021
) "	115.002	14.877-36	230	1.040	1.030-4
<b>_</b> n	103.744	15.518-45	240	996	994-4
· " ن	90.592	10.905-20	250	1.016	439-4
meksar	ten omzetbelastin	g f1000 Taxog	raph	1.850st.	638st
		f1000 Hasle		.69mm. 920")	1.459"
			29,5x1		1.409
				and the second	a president and the second
· ·					
1.1.1	14.			haarlem, 21 opril	1047
~				De Control	our
	j schrijven nr. 7	2		947. b.h. Atazisbauri	

Figure 27a: List of flawless, whole sheets of stamps printed per denomination, and the number of sheets and single stamps destroyed after end-of-usage. Please not that e.g. 17.096 means 17 thousand and 96.

CONTRÔLE OF DEN AANMAAK VAN POST- EN ANDERE RIJKSWAARDEN TE HAARLEM NAUWE APPELAARSTEEG TEL. 13840 BERICHT OP SCHRIJVEN VAN die runi ... er van lie april 147. Bericht BETREFFENDE and den Heer S. ... F. V. sich aufe ver son. Engenede a dr., BIJLAGE 1 statt alnier. AAN den Weledel estr. Heer Mr. G.W.M DE VEER. Jaalsdorperweg oo, <u>'s-G</u>RAVIANA GB. 10.4. HAARLEM, 1947, NR. 711 :: 20 spril MEN GELIEVE BIJ HET ANTWOORD NAUWKEURIG HET ONDERWERP, DE DAGTEEKENING EN HET NUMMER VAN DIT SCHRIJVEN TE VERMELDEN. Uw verzoek om inlichtingen omtrent de waarden en de santallen omzetbelastingzegels Mederland, gedrukt in 1953 - 1940, is acor mij ter behandeling over genomen. up den hieroij ingesloten overzicht-staat komen niet alleen de door o gevraagde aantallen gedrukte gave vellen voor, mear worden bovendien vermeid uet contal geneele vellen plus losse stuks, welke, na het stopzetten der uitgifte, zijn vernietigd. Jonder deze toevoeging zou net overzicht niet conpleet zijn en deardoor voor U van weinig waarde. Under de hcogere bearagen zign er toch verscheidene, welke vrijgel niet or gendel niet tot uitgirte zijn gekomen. De enkele vellen or losse stuks, welke aan de uiteindelijke vernietiging zijn ont-Komen, zijn wouellen, welke in de archieven van eenige bij de omzetbelasting betroaken instanties, zijn achter gebleven. Is noop, dat deze begevens aan Uw verwachtingen beantwoorden. Kosten zijn niervan hiet verbonden. het deed mij genoegen U in deze van dienst te kunnen zijn. De Controieur, Figure 27b: Cover letter.

# **OMZETBELASTING** 1933

(Staatsblad No. 546)

## REGISTER

tot inschrijving

derbhelen

van facturen door Fabrikanten en Handelaren (Artikel 23 der Wet § 8 A der Uitvoeringsresolutie-Omzetbelastingwet)

Figure 28: Register used to collect Omzet Belasting.

### The s.s. Berlin Distaster: A follow-up

### by Ben H. Jansen

In Netherlands Philately 43-3 I wrote about a cover recovered from the mail boat s.s. Berlin, which crashed on the North Pier at Hoek of Holland during a heavy storm on February 21, 1907.

Willem Pasterkamp, one of our members and active as a trader of postal historic material (see posthistorie.nl), provided interesting additional information.

Willem notes that the marker "BESCHADIGD DOOR RAMP HARWICH BOOT" consisted of loose characters. At some point in time, the first characters must have fallen from the marker, and was put back *upside down*. Figure 1 shows two impressions of this marker on one cover example.

ES STEEL PRODUCTS EXPORT CO ... 72. KING WILLIAM STREET, LONDON, E.C. ONDON 6.45 PM HERMICH SOOL ILLA ROOT ODIGAHOZEB œ NIELWENDIJK 74. AMSTERDAM

Figure 1: Cover damaged by the sinking of the s.s. Berlin, with upside-down 'B' in 'BESCHADIGD'.

Another type of marker exists, with a wide space between the first and second line (see Figure 2). This cover was part of the disaster mail collection of Willem Baron Six van Oterleek, and is listed in Auction Catalog 595 of van Dieten (May 27, 2004).

Berlin RAMP BESCHADIOD DOOR No Chang Insterdam

Figure 2: Marker with large space between the first and second line.

The collection of W. Baron Six van Oterleek also contained a cover with the written annotation "Aangespoeld 21 Febr. 1907 uit S/S Berlin" (Washed ashore 21 February 1907 from S/S. Berlin), and a scan from the auction catalogue is shown in Figure 3.

Marker 190 Erven de BETE. De Rotteren HOLLAND. na 21

Figure 3: Cover washed ashore following s.s. Berlin disaster.



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## Netherlands East Indies and the Postal Consequences of WW1. Part One: The Red Cross Surcharges

by Richard Wheatley

#### Introduction

The outbreak of World War 1 made the lines of communication between the Indies and the mother country haphazard at best, and various measures were taken to cope with the disruption. There was a surcharge on stamps the proceeds going to Red Cross Funds, new postmarks were made for the first time in the Indies, some stamp denominations were in short supply so surcharges were done and a postal stationery card was produced – the first within the colony.

The other Dutch colonies were less affected, with Suriname not producing anything and Curacao holding out until mid 1918 before bisecting, printing the local "Haw" stamp and surcharging were required.

#### The Red Cross Surcharges

On 10 June 1915 the Indies issued three low denomination postage stamps (Figure 1) and a postal stationery card (Figure 2), surcharged + + 5 cts. All of the proceeds going to Red Cross funds. This act of charity was carried out at the Government Printing Department in Weltevreden. Due to the large amount of the surcharge in relation to the denomination of the stamp, the stamps and card were not valid on international mail for they contravened UPU

rules. The number of stamps and cards sold and produced are listed in Table 1, ex-





Figure 1: Surcharged stamps.

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*Table 1: Number of surcharged items sold and produced.* 

Figure 2: Surcharged post card.

Value	Number Sold	Number Printed
1 ct	80,005	200,000
5 ct	74,646	200,000
10 ct	78,170	600,000
postcard	?	100,000

cept for the number of cards sold, as this number is not known.

As relatively few of the surcharged stamps were sold, the remainders being destroyed, they command a hefty premium over the un-overprinted stamps. It has been recorded that the card has been seen used two days early, on 8 June 1915!

An unknown quantity of these stamps was diagonally overprinted SPECIMEN for use by the N.E.I. Postal Authority (Figure 3).



Figure 3: Surcharged stamps with SPECIMEN overprint.

#### Lot 3778.

The NVPH catalogue also mentions the surcharge on the 1 cent stamp being "misplaced" and "printed on the reverse side". However, these items are no more than printer's waste that has been sneaked out of the back door.

Altogether Fl. 11,641.05 was raised by the sale of these stamps, plus an unknown amount from the sale of the cards. The proceeds were distributed as follows:

- 50% to the Central Committee of the N.E.I. Red Cross
- 25% to the Batavia Committee for the alleviation of want in the Netherlands
- 25% to the Neth. Indies Committee for assistance to Curacao.

The surcharged stamps and card were demonetized on 23 September 1923.

#### Forgeries

Of course, the forgers got in on the act by mainly using the plentiful supply of non-surcharged used stamps. Ex-





Figure 5: (Left) Postmark ?/11/27 so after demonization 30/9/1923. (Right) Large red cross is to the left of the 't' of 'cts', while it should be to the right.

*Figure 6: Drawings of forged numerals (from Peter van der Loo, Netherlands Forgeries).* 

is the case with these stamps. The surcharge on the 1 cent and 5 cent stamps can be found with the gap between the + and 5 being 1 mm, instead of 2 mm. Rather than illustrate this variety with my single mint stamp, I have chosen a block of nine stamps (Figure 4), spot the odd one out! This magnificent block of stamps appeared in the NPV auction 23 March 2009,

As with most overprints there are varieties to be found. This

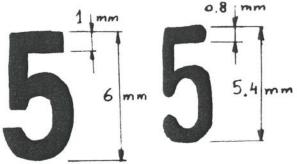


Figure 4: Block of nine surcharged 5 cent stamps with one being a variety . (auo Jajuao)

amples are shown in Figure 5. A drawing of genuine and forged numerals is shown in Figure 6, which is copied from the book on

Netherlands Forgeries by Peter van der Loo. I have not seen any forged surcharges on the postal stationery card, but no doubt they exist.





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#### Maximizing revenue

The person selecting the stamps to surcharge, certainly was aware of what (s)he was doing, for the three denominations covered over 95% stamps used on mail. Postal rates did not change during the war, these are the popular rates that the surcharges covered:

1 cent	Inland printed matter up to 50 gram
5 cent	Postcard to all destinations
	UPU printed matter up to 50 gram
10 cent	Inland letter
	Letter to Netherlands per Zeepost
	Registration fee to all destinations

#### Usage

Inland letter rate

Figure 7 shows usage of the surcharge stamps an inland letter, which is franked by the 3 surcharged stamps plus a 4 cent stamp to make up the double inland letter rate plus 10 cents for registration Mailed from Samarang 16 June 1915 to Pati (Java).

HOTEL I	DU PAVILLON - SEMARANG.
Telegram-Adres: PAVILJOEN	States MR
A. B. C. Code 5e Editie.	elcener NG
Hami	
-	E 5 MB
	Woffie busemening Djolloig
ANTES SE	affre buseneum, sjollorg
	INED: Semarang. P. Tata:
A A A A A A A A A A A A A A A A A A A	NTER. Seminaria (
	The second se

Figure 7: Inland letter.

#### UPU post card rate

Figure 8 shows a post card with the 5cts on 1 cent surcharged stamp. Post card to Germany franked by ordinary 5 cent numeral stamp,

with 5 cts on 1 cent surcharged stamp. The 5 cts on 1 cent stamp was ignored by the postal authorities because the full postage had been paid. Mailed from Medan (Sumatra) 31 August 1915 to Heidelberg. It did arrive in Germany for there is the circular border control cachet for Emmerich (Germany).

**Carte Postale** (Union Postale Universelle)

Figure 8: Postcard to Heidelberg, Germany.

A second example of usage of the surcharged stamp on a postcard is shown in Figure 9. The stamp was not allowed for UPU postage indicated by blue crayon. Manuscript "T" for Taxe and 20 centimes Swiss postage due

POS mannan DRES 11270 ALAMAT

stamp tied by Baretswil cds.

Mailed from Soerabaja (Java) 25 September 1915.

Figure 9: Postcard with stamp not allowed for UPU postage.

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#### Inland post card rate

Correct usage of the postal stationery card surcharged 5 cts is shown in Figure 10. The card was mailed from Pontianak (Borneo) 9 July 1915 to Djambi (Sumatra)

But, these were uncertain times, with a war raging in Europe and mail being delayed, so people's thoughts were far away from philanthropy. This is probably the reason why the sales of the Red Cross surcharged stamps was so disappointing.

#### References

Ber a

Figure 10: Correctly-used postcard. Avezaat-Okker Catalogus 1991-2 **NVPH** Catalogus Geuzendam's Catalogus PFA van de Loo, Forgeries of Netherlands Stamps & former Colonies, 2nd Vol.

### **Member's Corner**

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

Request for well centered (if possible), MNH:

Netherlan	ds 1913	D1f, D4f
Netherlan	ds Indies 1870	9Fa 10 ct light organge brown,
	1923	160B Perf 11 x11, 161B, 163B, 1601C perf 11 <sup>1</sup> / <sub>2</sub> x11,164C
	1933	180 (note that two types of ink exist, I need the one that is soluble)
	1955	383C and 384C perf 12 <sup>1</sup> / <sub>2</sub> large holes
	1882	P6A perf 13 <sup>1</sup> / <sub>2</sub> P6A Type I and Type IV, P9A all Types, P5B perf 12 <sup>1</sup> / <sub>2</sub> P5B
		Type IV, P8B Type IV, P9B Type II, Type IV. P13B, Type IV
	1913	P36a (two-fold print)
	1911	D13d
Curacao	1873	OK with no gum as issued and hinge/hinge mark OK on these, need mint 7B
		perf, 14 large holes, 7C 13 ½ perf, 3D perf 12 ½
	1904	1 cent, 29
	1915	48A, 2 <sup>1</sup> / <sub>2</sub> cent green
	1936	Perf 14 136A 1 ½ gld, 137A 2 ½ gld
	1947	182a, 183a, 182b, 183b

Please contact Bob oowan@bigpond.net.au

BRIEFKAART CARTE **OSTALE - KARTOE** ALAMAT ADRES du.ac, un:

## The Royal Mint 1910 -1967 Books of Cancels Inventories Now Online

### by Hans Kremer

Under the "Magazine Reviews" in ASNP Vol. 43.1 I wrote: "... The Royal Mint cancels inventory is shown on this Website: http://po-en-po.nl/stempelboeken-rijksmunt/"

Having these books full of cancels available online is very nice, but what was missing is listings of all the cancels that can be found in these books. Three PO&PO members have gone through all the books and the name of every cancel on each page was put in spreadsheets. Putting them all in one spreadsheet was not practical, because in total about 14,000 (!) cancels were listed. Once the spreadsheets were completed they were sorted by "country" and then "name" and downloaded onto the PO&PO Website. By going to: http://po-en-po.nl/stempelboekenrijksmunt/ one might have to scroll down just a bit and you will come to what is shown in Figure 1. As you

Stempelboeken Rijksmunt 1910-1919.

Stempelboeken Rijksmunt 1920-1921.

Stempelboeken Rijksmunt 1925-1928.

Stempelboeken Rijksmunt 1933-1948.

Stempelboeken Rijksmunt 1948-1953.

- Stempelboeken Rijksmunt 1953-1967.

might notice, not every year is represented. The Royal Mint books for 1915, 1922-1924 and 1929-1932 are missing. Maybe they will show up sometime soon, but that is doubtful.

When you click on one of the "Stempelboeken' the relevant spreadsheet should open. Shown in Figure 2 is the top of the first page of the 1910-1919 book. The text "Door op de blauwe Blz.Link te drukken opent de desbetreffende pagina" says "By clicking on the blue Blz. Link the relevant page should open".

For example, when you click on A-010 (Aalsmeer 1 Lange balk (Long Bar), 1910) you will obtain the result shown in Figure 3.

Figure 1: List of "Stempelboeken" (Books with Cancels).

Don't pay too much attention to the dates shown in the various

	Stempelboeken 1910-1919					
		Door op de bla	uve Blz.Link	te drukken op	oent de desbetre	ffende pagir
	Stempel Tekst	Stempeltype	Land	Jaar	Stempelboek	Blz. Link
Figure 2: Top of the first page of the "Stempelboek 1910-1919".	Curaçao 20 7 1901	Sq. Circle	Curacao	1917	1916-19	<u>B-022</u>
	2Mei.1917	Admin.	Ned.	1917	1916-19	B-012
	Aagtekerke (ZI.)	Lang	Ned.	1917	1916-19	<u>B-016</u>
	Aalsmeer 1	Lange balk.	Ned.	1910	1910-1914	<u>A-010</u>
	Aalsmeer 1	Korte balk.	Ned.	1917	1916-19	B-024

cancels, they are mostly meaningless. The Aalsmeer 1 cancel for example shows "27.VII27.7-8N" which points to July 27, 1927 between 7 and 8 P.M. If you look at the bottom half of the page however, you'll notice the handwritten "September 1910", which means that cancels on these pages were made by the Royal Mint in September 1910.

Note of caution:

Not all cancels made by the Mint were handed over to the various post offices. To see which cancels were received by the 'PTT' one should go to http://poststempels.nedacademievoorfilatelie.nl/ Since the "Aalsmeer" is a "Lange balk" (Long Bar) cancel it refers to a so-called "Typenrader" cancel and one has to look there to see if indeed the PTT did receive the cancel.

By doing this you will see Figure 4.

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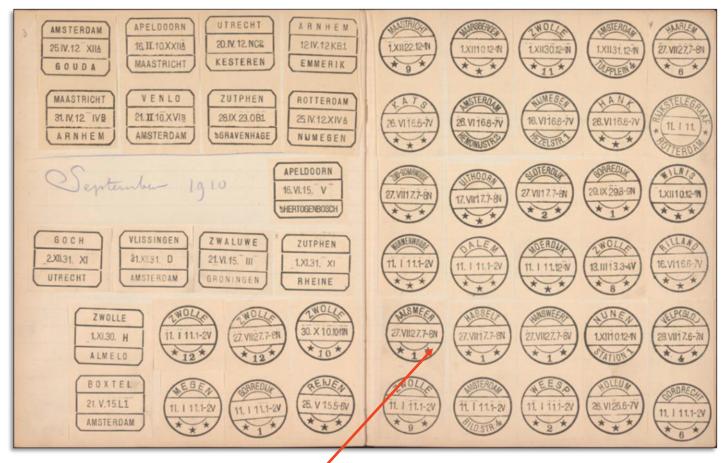


Figure 3: Aalsmeer 1, Long Bar cancel 1910.

As can be seen the Aalsmeer 1 long bar cancel was received by the PTT on September 5, 1910 and used until December 22, 1917, when it was replaced by a short bar cancel.

If you go back to Figure 2 you will notice that indeed an Aalsmeer 1 "korte balk" (short bar) cancel shows up under B-024.

By combining the links to the Rijksmunt books and the listings of cancels received by the PTT one should have a very nice record of the history of a specific cancel.



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SME

## American Philatelic Society's Article of Distinction

The American Philatelic Society (APS) has established the **Articles of Distinction** for its Chapters and Affiliates to honor their authors by hosting an annual "best article" competition and submitting the winning article for all to enjoy. The ASNP is an affiliate of the APS and the ASNP Board of Governors elected the article by Hans Kremer, titled "The Amsterdam Stock Exchange Building and its Designer H.P. Berlage" as the best of the ones that were published in Netherlands Philately in 2017. This article appeared in issue 42/2 on pages 26 through 31 and can now be enjoyed by all on the ASNP web site https://classic.stamps.org/Articles-of-Distinction.

Congratulations are due to Hans, who is a prolific writer (much appreciated by your Editor) with an extensive philatelic knowledge.



## **New Member**

We welcome Henri J. Mackor, from West Warwick, Rhode Island, to our membership. Henri's collection interests are Netherlands and Oversea Territories (including the Japanese Occupation of the Dutch Indies), stationery, and postal cards.

## **Treasurer's Report**

Starting Balance	1-1-2018	\$ 12,048.42			
In:	Dues Ads Donations	\$ 1,437.64 \$ 1,300 \$ 115	Out:	Magazine Ad. Min.	\$ 2,333.93 \$ 14.98
	Total In	\$ 2,852.64		Total Out	\$ 2,348.91
	Gain (In-Out)	\$ 503.73			
Ending Balance	12-31-2018	\$ 12,552.15			

The Treasurer's report for 2018 is summarized in the Table below.

As you can see we ended up with a gain of \$ 503.73.

The income from \$ 115 in donations (thanks!) plus the \$ 1,300 income from the advertisers (thanks to Advertising Manager Meindert Mossels' diligence) accounts for the positive outcome. Please consider our advertisers when dealing with philatelic matters.

Since the balance is about \$ 12,550 we do have a bit of a cushion and I see no need to increase the dues this time.

However, we should take a serious look at how the membership dues paid reflect their actual costs.

As of 1-1-2019 we have 79 (87 last year) paying members of which 46 (47) receive a digital version only, 9 (10) receive a hardcopy only, while 24 (30) receive both a digital and hardcopy version. We are also sending out 11 complementary hardcopies to our advertisers, philatelic organizations and philatelic libraries.

The membership dues of \$ 1,437.64 did not cover the cost of the Magazine (\$ 2,333.93).

Of the \$2,333.93 Magazine costs, \$1,436.64 was for printing and \$897.29 for mailing.

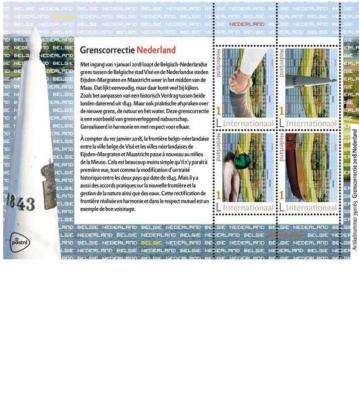
We are printing 50 copies per issue and since we are publishing six issues per year the cost of printing is 1,436.64 / 300 = 4.79 per copy each issue. Mailing to US members was 2 per issue and 6.25 for the rest of the world (ROW), making for totals of 6.79 (US) and 11.04 (ROW) expenses per issue. This amounts to 40.74 (US) and 66.24 (ROW) for a year.

Of the 44 hardcopies going out every other month 32 go to US members, and 12 go to rest of the world, seven of which are freebies. The annual hardcopy dues are 25 (US) and 35 (ROW) respectively. The US hardcopy members pay 15.74 (40.74 - 25) less than they cost, while the five (ROW) hardcopy members pay 31.24 (66.24 - 35) less than they cost. The seven ROW complimentary copies cost us  $7 \times 66.24 = 463.64$ 

Realizing that the \$12,000 was sitting in a no-interest bearing checking account, it was decided, after consultation with the ASNP officers, to convert \$ 8,000, over a period of eight months, into \$ 1,000 short term (9 month) CD's. The first one pays 2 %.

If anybody would like to comment please contact me at hkremer@usa.net or Hans Kremer, 50 Rockport Ct., Danville, CA 94526).

## **Recent Issues**



**Border Correction** 

December 3, 2018

As of January 1, 2018, the Belgian-Dutch border between the Belgian town of Visé and the Dutch towns of Eijsden-Margraten and Maastricht lies again in the center of the Meuse river. That may seem simple, but requires much work, such as adjusting a historical Treaty between the two countries dating from 1843. Also, one has to find agreements about the new border, nature and water.





#### **Beautiful The Netherlands Wadden Islands: Texel** January 2, 2019

The stamp sheet about the island of Texel contains five identical stamps. Each stamp has a light orange background with a centrally-placed, big black 1, which connects with a white map of the island. Surrounding the map are photographs of typical images of Texel: the lighthouse of Eierland, the iron 'zeekaap' (ship beacon) near the village of Oosterend, a sheep pen, and a lamb (the island is known for its 'Texel' sheep). The

sheet contains a large island map, in which a panoramic photograph of the land marsh Slufter. Surrounding the island map are eight circles with photographs of striking sites and objects of Texel. The flag of the island is depicted in the lower right corner. Short desciptions are added to all these images. There are also three small icons (wind surfer, parachute jumper, and cyclist)symbolizing the touristic attractions Texel is known for.

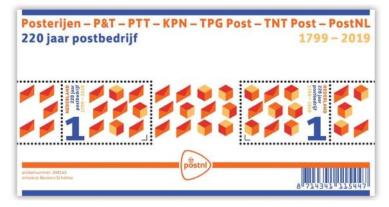
*Detailed information about the recent issues can be found at http://collectclub.postnl.nl/* This site also shows the personal stamps and silver stamps issued by PostNL.

#### **Experience Nature—Mammals**

January 2, 2019

Each of the ten stamps depict a true-to-nature photograph of a mammal in its natural habitat. The background of each photograph continues, from a colortechnical point of view, unnoticeably into the next and the sheet selvage. This suggests that the animal live next to each other in nature, but which is not true for all the animals shown.





**220 Years Postal Enterprise** January 24, 2019

The sheet of stamps depicts in an abstract, graphical manner the development of the various postal enterprises throughout the centuries. The use of red and orange hues, combined with a special UV varnish, resulted in an exceptionally festive sheet of stamps.

## **350 Years Since Death of Rembrandt van Rijn**

February 15, 2019

The most famous Dutch painter from the Golden Age, Rembrandt van Rijn, died on October 4, 1669. To commemorate the 350th year of his death, PostNL issued a real golden stamp with a self-portrait by Rembrandt. Only 3,500 of these 99.9% pure gold stamps will be issued (in an 'exclusive with box').

A 'regular' postage sheet with five stamps, in two designs, will also be issued. The sheet refers to the large exhibit of Rembrandt's work that is organized by the Rijksmuseum in Amsterdam. This exhibit will also feature the two self-portraits featured on the sheet.



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#### **Beautiful The Netherlands Wadden Islands: Vlieland** February 25, 2019

The stamp sheet about the island of Vlieland contains five identical stamps. Each stamp has a light green background with a centrally-placed, big black 1, which connects with a white map of the island. Surrounding the map are typical images of Vlieland: the lighthouse, a copy of whale jaw, the little rescue house on the Vliehors, and a house on the Dorpsstraat with a blue top façade. The sheet shows additional typical sites and objects on Vlieland, arranged around a landscape photograph in the shape of the island. The orientation of this particular map has been changed slightly to make it fit on the sheet. A compass rose has been added to indicate the island's true position on the map.

#### **Experience Nature—Stinzen Flowers** February 25, 2019

This sheet of ten stamps shows ornamental flowers that were typically found at old country homes in Friesland. These plants, when the country houses were abandoned, started to grow wild and whole fields may be covered by them.

Among the plants shown are the leek, hyacinth, and snowdrop.





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