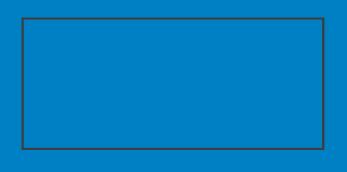
Dated Journal

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Magazine of the American Society for Netherlands Philately
Volume 43/5





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Ben Jansen 1308 Pin Oak Drive Dickinson, TX 77539-3400 asnpmagazine@gmail.com

President

HansPaul Hager 465 Potter Rd. North Kingstown, RI 02852 hphager@aol.com

Vice President

Franklin Ennik 3168 Tice Creek Drive #3 Walnut Creek, CA 94595 ennik123@att.net

Treasurer

Hans Kremer 50 Rockport Ct. Danville, CA 94526, U.S.A. hkremer@usa.net

Secretary

Ben Jansen 1308 Pin Oak Drive Dickinson, TX 77539-3400 bjansen@uh.edu

Board of Governors

Jan Verster, Vancouver, Canada John Hornbeck, Washington D.C. Benjamin Bump, Hampden, MA

Advertising Manager

Meindert Mossel Lijsterlaan 21 1971 KT IJmuiden The Netherlands Mgry21@planet.nl

Librarian

Stuart Leven stulev@ix.netcom.com

Auction Manager

Hans Moesbergen 12739 W. Wilshire Drive Avondale, AZ 85392-6563 hans@moesbergen.net

Webmasters

Alex Nuijten asnpmagazine@gmail.com Arno Kolster akolster@mindspring.com

British Representative

Richard Wheatley

Dutch Representative

Meindert Mossel

German Representative

Peter Heck

Magazine Editorial Committee

Tony Schrier tschrier@aol.com

Editor's Message

May, 2019

Dear Fellow Collectors,

Having just returned from a trip half-way around the world (Central Asia-Silk Route), I find it a little hard to concentrate on my editing job. Luckily, I had enough copy to fill this issue of Netherlands Philately without having to rustle up articles. However, there are only two articles this time, plus some auxiliary items. I promise that the next issue will be more varied with a number of short articles.

The next issue will most likely be late (middle of July) because, you guessed it, travel. Among other things, I plan to attend a reunion with my high school class of 1969 on the date that we were told the outcome of our exit exam. Time flies!

In the mean time, stay healthy, and put your pen to paper as I can always use more copy.

Ben

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Netherlands Philately is published 6x per year by the American Society for Netherlands Philately, a non-profit organization founded in 1975 by Paul van Reyen and registered in the State of Illinois.

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ASNP is affiliate No. 60 of APS Advertizing rates per issue are: \$50 for a full page,

\$30 half page and \$20 for a quarter page.

Website: www.asnp1975.com

The Eventful Flying Career of J.J. Moll (1900-1988).

by Hans Kremer

A subject that has been covered quite extensively in the philatelic literature is the set of five flights from Amsterdam to Bandung in the latter part of 1928. The first four flights were to deliver airplanes ordered by the N.I.L.M (Dutch East Indies Airline Company), the fifth flight was to make a trial round trip flight to the D.E.I.

The Algemeen Handelsblad newspaper of September 6, 1928 showed a picture of the crews of the various flights (Figure 1). Their names were probably not familiar to many people then, but as time went by, this changed. Names, such as I.A. Aler, G.A.Koppen, and I.V. Smirnoff, became 'household' names. The most well-known person in this picture however, although not a crew member, is undoubtedly A(lbert) Plesman (lower left in the picture), the Managing Director of K.L.M from 1919 till 1955. He was succeeded that year by the person on the far right of the back row, I. A (Fons) Aler. Standing next to Mr. Aler is J.J. Moll.



Figure 1: Photograph of the crews for 1928 flights to D.E.I.





Two of the people in the picture even were depicted on Dutch stamps, Mr. Koppen and Mr. Plesman respectively (Figure 2).

Quite a lot could be written about most of the people shown, but I decided to see what I could find out about the career of J.J. Moll since I recently read an

Figure 2: Postage stamps showing Mr. Koppen (left) and Mr. Plesman (right).

article about the "Abel Tasman" (more about the connection between Mr. Moll and the "Abel Tasman" later in this article).



1926: Minor plane crashes involving Mr. Moll

Royal Dutch East Indies Army (KNIL).

The first mention of Mr. Moll's activities I could find was in 1926. The Engdal airfield on Sumatra had been 'updated' to make it usable for future planes coming from the Netherlands. A series of test runs from Java to Engdal and back were made in November. On November 18, 1926 Jan Moll, then a lieutenant captain, flew a Fokker C.IV bi-plane (Figure 4) back from Engdal airfield to Andir (Bandoeng), with a stop in Tjililitan (Batavia). Earlier that year Mr. Moll was involved in two crashes with KNIL reconnaissance planes, damaging the planes, but coming out just fine himself.

Jan Johannes Moll (Figure 3) was born on March 6, 1900 in Surabaya, Dutch East Indies. He started his professional career in 1925 at the Aviation Service of the

Figure 3: J.J. Moll, 1934.

In 1927 Mr. Moll left the KNIL to become a KLM employee for a year.

It is during that year in the Netherlands that the group picture on the previous page was taken, on the occasion of the five planned flights to the DEI.

1928: Delivery of planes for the KNILM.

Mr. Moll was the captain of the second flight (on the H-NAFB) which left Amsterdam on September 20,



Figure 4: Fokker C.IV.

1928. The flight log is shown in Figure 5. It shows the stops, distances flown each day and how many hours. It arrived in Bandung on October 1, 1928.

					vlieguren.
20	Sept.	Budapest	1350	K.M.	73/4
21	.,,	Constantinopel	1240	,,	71/2
22	**	Rakka	1250	**	9
23	**	Bushir	1540	**	8 3/4
24	. 29	Bender Abbas	670	-19	3 3/4
25		Jodphur	1810		73/4
26	**	Allahabad	870	**	51/4
27	**	Akyab	1420		81/2
28	77	Rangoon	700		31/2
29	**	Sengora	1655		71/4
30	**	Palembang	1543	**	10
1	Oct.	Bandoeng	640	11	4
	To	taal 12 dagen	14688	K.M.	83

Figure 5: Flight Log of H-NAFB.

The Fokker VII-3m plane, registration H-NAFB, was equipped with three Siddeley

Figure 6 shows the crew that flew the plane.

Lynx engines. It carried close to 200 kg. of mail, filling up 24 mailbags with 9396 letters (955 were registered) and 3376 postal cards (90 registered). An impression of the plane is shown in Figure 7.

Mr. Moll stayed in the D.E.I and became an employee of Royal Dutch East Indies Airline (K.N.I.L.M). He had the honor to be the captain (on the H-NAFB!) of the first regularly scheduled round trip flight between Batavia and Semarang on November 1, 1928.



Figure 7: Impression of the H-NAFB Fokker VII-b-3m.

Figure 6: 1928 H-NAFB Crew, L. to R: M. van Hazelen, J. Moll, and S. Elleman.



In 1929 he was awarded the "Trophée Holland 1928" for his performance with the H-HAFB flight from Amsterdam to Bandung. Upon hearing about the award Mr. Moll said that he couldn't have done it without the extraordinary assistance of Messrs. van Hazelen and Elleman.

February 1930: Trial flight Batavia-Singapore

On February 10,1930 Mr. Moll was the captain of the H-NAFB (since 1928 registered as PK-AFB) on its trial flight from Batavia via Palembang to Singapore. This flight was seen as proof to the British that the KNILM was ready to be considered as an important part of the air connection between England and Australia.



Proefvlucht naar Singapore.

Jl. Maandagmorgen is er een vliegtuig van de K.N.I.L.M. van Tjililitan naar Singapore vertrokken voor het maken van een proefvlucht, van welks resultaten de instelling van een geregelden vliegdienst Batavia - Singapore af hankelijk wordt gesteld. Op nevenstaande foto ziet men de passagiers voor dezen pionierstocht. De vier personen in het midden zijn v.l.n.r. de piloot Moll, de heer Nieuwenhuis, Directeur van de K.N.I. L. M., de Britsche Consul-Generaal Sir Josiah Crosby, en de Directeur van Gouvernementsbedrijven Ir. D. de Iongh. Beneden ziet men de bij het vertrek aanwezige belangstellenden, met vooraan Burgemeester Meyroos, die het vertrekkende vliegtuig nakijken.

Figure 8: Passengers on the February 1930 trial flight Batavia-Singapore. Captain J.J. Moll is the third person from the left.

History of the H-NAFC / PK-AFC

In the first paragraph I mentioned five planes departing from Amsterdam to the D.E.I in 1928. The third plane departing Amsterdam was the H-NAFC. Were the trips of the first two planes (H-NAFA and H-NAFB) completed rather uneventfully, this was not the case with the H-NAFC. It left Amsterdam on October 10, but it did not fly

further than Cawnpore, India. Because of the strong wind, an emergency landing had to be made in semi darkness.

The plane collided with a pile of hay that was not cleared, and the chassis was completely destroyed (Figure 8). Also, the left wingtip and engine #2 were damaged. The next flight (H-NAFD) took spare parts and arrived in Cawnpore on October 10. After repair, the aircraft was flown to Calcutta to be transported by ship (S.S. "Jacatra") and train to Bandung where it arrived on December 5.

It then was put into service for the KNILM. Due the international registration convention of airplanes, the H-NAFC was 'renamed' the PK-AFC.



Figure 8: H-NAFC in Cawnpore, India.

February 1931 Crash of the PK-AFC

The plane seemed to be cursed because in February, 1931 the PK-AFC, on its regular flight from Batavia to Medan, landed on a plot of land near the village of Langgan, on the Kampar River, 25 miles, as the crow flies, from Pakanbaroe, because of the impossibility to reach the airfield, due to the excessive rainfall. The landing gear and the center engine were damaged. Since Langgan could only be reached over water from Pakanbaroe, the crew and passengers traveled 50 miles by barges to get to Pakanbaroe where they were picked up by another plane to get to Medan. The PK-AFC was transported to Pakanbaroe later, where it was repaired and put back into service.

As we will see, the PK-AFC played a prominent role in the legacy of Mr. Moll.

May 1931: Pattist / PK-AFC (Abel Tasman) flight

The Koninklijke Nederlandsch-Indische Vereeniging voor Luchtvaart (KNIVvL) (Royal Dutch East Indies Organization of Aviation) had in 1930 received a letter from Mr. Pattist, suggesting that the KNILM—should make a flight from Batavia to Australia. Mr. Pattist—was attached to the Dutch Artillery during the mobilization while the Great War was being fought and went to the Dutch East Indies in 1918. In 1920 he transferred to the Airforce part of the army, in 1923 going to Paris for a course in aeronautical engineering. He was still in the Airforce when he received special permission to undertake the Australian flight. Mr. Pattist asked Mr. Moll to be his copilot on the flight. Mr. Moll and Captain Pattist attended the same flying school and since Mr. Moll was very familiar with the KNILM and its planes it seemed like a very logical choice.

The first announcement in the Dutch press about this Batavia to Australia flight was on January 24, 1931:

Mail flight Batavia-Melbourne

Early May Captain M.P. Pattist and 2nd pilot J. J. Moll of the KNILM, accompanied by flight engineer Elleman, are planning on making a mail flight from Batavia to Melbourne and back, using a three-engine Fokker airplane. The purpose of the flight is to make aviation related connections with Australia and setting up a regular round trip air service between Batavia and Australia and also promoting Australian interest in the D.E.I.s in general. The departing flight will connect to the regular scheduled KLM plane coming from the Netherlands and the return flight will connect with the plane leaving from Batavia for the Netherlands. This in order to be able to take with them airmail between Australia and Europe. Various organizations and official institutes promised their financial support, this to help defray the costs which partially will be paid for with a special One Guilder airmail stamp, which would pay the surcharge for a letter up to 20 grams. The KNIVvL is taking on the responsibility and financial oversight for the flight.

The Nederlandsch Maandblad voor Philatelie of January describes the special airmail stamp (see Figure 9) as follows: "A pilot, holding the steering wheel; the background is made up of a simple map of the route (Java, the Minor Soenda islands and the N.W corner of Australia). The stamp has a horizontal format; the text reads 1ste Post-Vlucht Java-Australia. On the left is "Nederl", on the right "Indie"".

The original stamp design was made by Mr. Pattist, the final drawing by Mr. de Kruyff van Dorssen. The silhouette of the pilot is supposedly Mr. Pattist. Although this was a D.E.I issued stamp, it also had to be used on letters from the Netherlands transported on the flight. The stamp was issued on April 1, 1931 and withdrawn on May 16, 1931. In the D.E.I 18,058 copies were sold and another 17,710 in the Netherlands



Figure 9: Special airmail stamp issued on the occasion of the first Java -Australia flight.

The plane used for this flight was the PK-AFC (Figure 10). On this occasion the name "Abel Tasman" was painted on its side.



Figure 10: PK-AFC "Abel Tasman".

Much has been written about this flight so I won't discuss this in detail here. What I found interesting is what the British Flight Magazine of June 25, 1931 wrote:

"The Dutch Service to Australia.

In the natural excitement caused by the first experimental England-Australia and return air mail, operated by Imperial Airways, Ltd., little was heard of another and, perhaps, not unimportant experimental air-mail link between England and Australia. About the same time as the Imperial flights to and from Australia, mails from London were being carried by air to Australia along an existing and well organized Dutch route operated from England to Holland and from Holland to Batavia by the Royal Dutch Air Lilies, a Company well known for the regularity of its Amsterdam-Batavia fortnightly air-mail service. From the Dutch East Indies to Australia the last link in the chain was forged by a return mail flight between Batavia and Australia by the K.N.I.L.M., a Dutch East Indies air-traffic company, which operates highly successful air lines in the Netherlands Indies. The outward trip was without incident and ran to schedule, and the mail machine from Batavia to Australia was named the "Abel Tasman," after the Dutch explorer who discovered Australia in 1642. The return journey to England was interesting, because, from Sydney to London, the mails only took 18 days, and of these, two were spent inactively in the Dutch Indies because the "Abel Tasman" arrived two days before the K.L.M. Batavia- Amsterdam machine was scheduled to depart for Europe. Thus, if such a service became regular, there is no reason why the Australia-England journey should not be performed in 16 to 17 days with regularity. The Amsterdam- Batavia line of the Royal Dutch Air Lines is already so popular that a number of passengers have been carried the 9,000 miles by

air, amongst them being a well-known Dutch stage favorite on the homeward trip, and a business man of 64 on the trip to the Colonies. In October next, this successful air link between Holland and her overseas Colonies will, it is hoped, be operated weekly. Passengers and freight, as well as mails, will be carried, and departures will be every Thursday from Holland and every Friday from Batavia."

I came across a D.E.I 'Abel Tasman' cover sent by Mr. Moll to himself (Figure 11).





Figure 11: Front (left) and rear (right) of "Abel Tasman' cover addressed by Mr. Moll to himself.

A nice compliment

The Straits Times wrote in January 1932:

The 100th K. N. I. L. M. flight to Singapore. The figure 100 is in all circumstances something, which gives reason to rejoicing and congratulations. We therefore offer the latter to the KNILM. When the postal plane, piloted by Mr. Moll, arrives from Batavia in Singapore this time, it will be the 100th time since the weekly service between both cities was opened. The return flight, which starts on Friday, will also be the 100th in the opposite direction. Having accomplished this without any accident is worthy of a tribute not only to the high degree of safety, which has been achieved with air traffic, but also to the care and efficiency, which was taken into account in this service. However, how long will we still have to wait until we can offer similar congratulations to a British airline offering this service?

1934 Uiver London-Melbourne Race:

In 1934 as part of the centenary celebrations of the City of Melbourne the Centenary Air Race was organized. The race was the brainchild of the Lord Mayor of Melbourne, Harold Smith, who wanted to commemorate the centenary of Victoria's statehood. Melbourne based chocolate manufacturer Sir MacPherson Robertson sponsored the event to demonstrate the feasibility of a scheduled air service between Europe and Australia.

Sir McPherson offered fifteen thousand pounds prize money and attracted 64 entrants. whittling down of entrants to the more serious competitors resulted in a final 20 aircraft from Australia, United States, Britain, Denmark, New Zealand and the Netherlands making the starting line. The racers took off from the Royal Air Force Mildenhall Aerodrome, 70 miles north of London. The race started at 6:30 am on Sunday October 20th, 1934 with planes leaving at 45-second intervals.

One of the most unusual entries was a Douglas DC2 entered by KLM Royal Dutch Airlines. It was christened the "Uiver" which is Dutch for stork. It was the biggest competitor and the only craft to carry passengers in addition to its crew of four. KLM wanted to prove that they could serve Australia with a twice-weekly air service and they were using their brand new all metal comfortably equipped DC2 to make their point. The pilot Captain Koene Dirk Parmentier and First Officer Johannes Moll knew much of the route well as they flew the airlines' weekly service to the Dutch East Indies.

Captain Parmentier flew the Uiver onto Melbourne to take second place in the speed section of the Centenary Air Race and first prize in the handicapped section. A cover flown on the Uiver is shown in Figure 12, and a commemorative plate in Figure 13.



Figure 12: Cover flown on the Uiver. Co-Pilot J. J. Moll.



Figure 13: Uiver commemorative plate, honoring Parmentier and Moll.

1937 Kievit Crash of the PK-AKI (Kievit)

The PH-AKI (Kievit), a DC-2, on its return trip from Batavia was supposed to land in Athens-Dekelia. Due to extremely bad weather Captain J.J. Moll had to make an emergency-landing on a beach about 10 km south-east of the airport. During the landing on the beach, the front wheel collapsed, caused by a hole on the beach. All seven passengers and crew survived the emergency landing without damage. The plane was brought back to Holland by boat.

September 27, 1939: The Mees" shot at by German seaplane.

The PH-ASM (de Mees), with Captain J. J. Moll, flying at an elevation of 800 m., was on its way from Sweden to Amsterdam when it was shot at by a German seaplane near Helgoland. One of the passengers, a Swedish engineer, was killed.

The German Heinkel seaplane was returning to its home station in List auf Sylt from a routine sortie, when it observed a twin-engine dark colored aircraft. The Heinkel came in from behind and opened fire at a distance of about 300 meters. Then both aircraft were hidden in clouds for a few moments, but the Heinkel came once again

in from behind. At closer distance the crew could see the letters PH on the "enemy" aircraft. They then understood that it was a Dutch civil aircraft and further attacks stopped. The word "Holland" was painted in large capitals under and on both sides of the fuselage. After this incident the DC 3s of the KLM were painted completely orange. Figure 14 shows the "Mees" back at Schiphol after the attack.

PH- MA

Figure 14: The "Mees" back at Schiphol after the Heinkel attack.

Where was Mr. Moll during WWII?

(From nederlandseluchtvaart.nl: Holland Focus, volume 9 no 2, March/April 2014, pages 58-6) In August 1941, Jan Moll joined the Royal Air Force Ferry Command, ferrying bomber aircraft and newly trained air crews from Canada to England. When Moll was in Ottawa on ferry service, a member of the Dutch Embassy there asked him to visit Princess Juliana in the suburb of Rockliffe Park, where she and Princesses Beatrix and Irene lived, waiting for the war to end. Moll was greeted by the maid and by a curious Beatrix sliding down the banister to get there as fast as she could. Moll had a long conversation with Princess Juliana, who showed great interest in his experiences in the Battle of Rotterdam and how he got to England.

On 7 May 1942, Moll again met Prince Bernhard, this time as a passenger on a B24 Liberator on his return to Britain after seeing his family in Ottawa. They did a night flight from Montreal to Gandar {Newfoundland} to Prestwick (Glasgow). During the stopover at Gandar, Prince Bernhard took the opportunity to seek out Moll. He told Moll that Queen Wilhelmina had been in contact with the British government in London for Bernhard to make a long trip, first to Washington to see President Roosevelt, then to North Africa to speak to General Montgomery, and lastly to see General Eisenhower in Algiers. Prince Bernhard told Moll that instead of using regular airlines via the Azores, he preferred to have a Dutch plane and a Dutch Chief Pilot. The idea was that when a Mitchell (B25 bomber) was to be delivered to England for Dutch operational use, it would be delivered via the South Atlantic route and double up as a flight for Prince Bernhard to see Roosevelt, Montgomery and Eisenhower.

Moll was in charge of the delivery flight, which eventually left Montreal on 23 February 1943 with Prince Bernhard as the second pilot and a third pilot, a New Zealander, Flight Lieutenant C.W.H. Thomson, who had previously flown the Mitchell.

The flight first went to Washington, where the Prince was taken to see President Roosevelt. From there they proceeded to the American base of West Palmbeach in Florida, to Trinidad, to Belem in Brazil, to Natal also in Brazil, and on a night flight to Ascension Island in the South Atlantic Ocean with navigation by the stars. During the long night flight, Prince Bernhard and Moll discussed Dutch plans for post-war Holland, especially air travel. The Netherlands required room to move, so that it could become a stable and strong influence on other countries on the Continent. To fulfil this role, KLM would need to hold on to pre-war flight connections, establish routes to North America and further develop the routes to the East Indies. From Ascension Island to Accra, capital of Ghana, they flew to Maidugeri in Nigeria, then across to Khartoum, up the Nile River to Caïro and along the coastal road to Tripoli.

General Montgomery was stationed at an advance post near Nafati, close to Rommel's Army. The plan was for the Prince to visit Montgomery there. Moll had promised that he would deliver the Mitchell without bullet holes in it, so for the most dangerous part of the journey to Nafati North they borrowed a Lockheed Hudson, a plane with which Moll had had previous flying experience. They went with four Spitfire aircraft for protection. The group all met Montgomery, who spent about two hours in discussions with Prince Bernhard.

They returned to Tripoli, and Moll landed the Lockheed Hudson close to a series of land mines that had not as yet been cleared, and whose presence had not been communicated to him. From Tripoli they flew to Algiers to meet with Eisenhower at his headquarters where the Prince accomplished the assignments given to him by the Queen and the Dutch government-in-exile. The trip from Algiers to Gibraltar, to Lyneham, England, and on to Prestwick to deliver an unscathed plane was uneventful. Moll and Prince Bernhard had travelled 20,000 miles together.

On 10 September 1943, Captain Jan Johannes Moll was recognized for his work with the Atlantic Ferry Service by being awarded an Honorary Order of the British Empire, signed 'By the Sovereign's Command Mary R [Sgd) Grand Master', presumably signed by the former Queen Consort, then the Queen Mother, who had met Moll on 19 October 1934, just before the start of the Uiver in the London to Melbourne air race. The citation includes the following:

In recognition of his distinguished services on the North Atlantic Return Ferry service and on other routes of vital importance to the prosecution of the war. Captain Moll is a pilot whose experience and skill have earned for him a world-wide reputation, and his devotion to duty and fine example have been an inspiration to all engaged in maintaining war-time air communications.

By early 1944, consideration was being given to Princess Juliana returning to Britain, with her children to follow by ship. There was correspondence between Moll and Prince Bernhard concerning this. They were on such good terms that Prince Bernhard, in a letter dated 7 February 1944, referred to Moll as the resident pilot to their Majesties. Bernhard hoped that Moll would fly Juliana on some future occasion, but Sir Frederick Bowhill had already allocated a Liberator for Princess Juliana's return flight.

After the war ended, Moll continued to work for a short time with BOAC on its Lyneham to Karachi run, flying an AVRO York. In June 1945, Jan Moll was approached by Albert Plesman, the Director of KLM, and asked if he would return to Holland to help rebuild the battered Dutch airline company. Moll re-joined KLM and continued to serve with KLM until his retirement in 1954 at the age of 54 years. For the last twelve months of service, Moll held the rank of Commodore (four stripes). On 21 April 1955, by order of Queen Juliana, Jan Johannes Moll was made an Officer of the Order of Oranje Nassau, a level higher than the Ridder level to which he already belonged.

November 1, 1954: Super-Constellation as Postillon d'Amour

"Yesterday, the KLM Super-Constellation "Proton" left Schiphol with destination Sydney to inaugurate the regular Amsterdam-Sydney line. On this occasion it received the nick name "Postillon d'Amour". The aircraft had nine special passengers, all with transportation connections: the KLM pilot Moll, a Parisian taxi driver, a Danish postman, a gondolier from Venice, a London bus driver, an operator of a cable car, a Norwegian ship captain and a Brussels tram controller. The aircraft has 18,000 letters on board."

December 1954: Mr. Moll taking mandatory retirement

Dutch newspapers wrote that Commodore J.J. Moll would retire as per January1, 1955 due to reaching mandatory retirement age. The papers went on to say: Mr. Moll flew in 1934 as co-pilot with Parmentier the "Uiver" in the London - Melbourne race. During the war, he managed to get to England via southern Europe. He made ferry flights between Montreal and Prestwick. In October 1942, he flew Field Marshal Montgomery to Cairo for the offense against El Alamein. When Prince Bernhard briefly went on a visit to Montgomery, Mr. Moll brought him from Ottawa to Tripoli. In the war years 1943-1944 he made many flights to Moscow. In 1950, Mr. Moll became Commodore of the Asia-and Australia-routes of the KLM. Since 1949 he is the oldest KLM pilot.

Mr. Moll after retirement

I figured that this would be the last time Mr. Moll was mentioned in the Dutch newspaper, but that is not the case. On a couple of occasions Mr. Moll was on board KLM flights as an honorary passenger (as was the case on the "Postillon d'Amour " flight). It appears that he was a regular guest of honor on inaugural KLM flights, undoubtedly for promotional purposes.

December 13, 1988, KLM-Pilot Moll †

The Dutch newspapers acknowledged the passing of Mr. Moll:

"J.J. Moll, the pilot of the illustrious KLM aircraft the Uiver, which took second place in the record flight from London to Melbourne in 1934, died yesterday at the age of 88. Moll started his career at KLM in 1927. As commander he flew one year later one of the Fokker F. VIIb aircraft from the Netherlands to Jakarta. In 1931 he was first officer during the mail flight Jakarta to Sydney. In 1934 he served on the scheduled service Jakarta-Amsterdam. At the end of 1954, Moll ended his active service at the KLM. During his work for KLM, he put in more than 25,000 flying hours."

Quite a career!



Figure 15: Moll in 1975.

References

Google.nl and www.delpher.nl provided most of the information presented here.

Mr. Moll in 1959 published his auto biography "Langs de hoge weg; herinneringen uit een vliegersleven". (Along the high road; Memories of the life of a pilot). Unfortunately it is out of print, so I was not able to read it.











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The "Omzetbelasting" Revenues (Value Added Tax Revenues) Part 3

by Hanspaul Hager

The "Omzetbelasting" (OB) became law in The Netherlands on October 25, 1933 and was collected by means of revenue stamps. Their characteristics and usage are presented here in a three-part series. Part 1 and 2 appeared in Netherlands Philately 43/3 and 43/4, repectively.

Payment of the Omzet Belasting

Payment of the Omzet Belasting was required in case of delivery and sale of goods by manufacturers and services by merchants when this delivery or sale took place in the Netherlands. Even if the invoice was delivered in the Netherlands, there was no tax due if the goods were intended for distribution or sale in foreign countries. This law considered the Netherlands Indies and the other Dutch overseas possessions to be foreign countries (Figure 29).

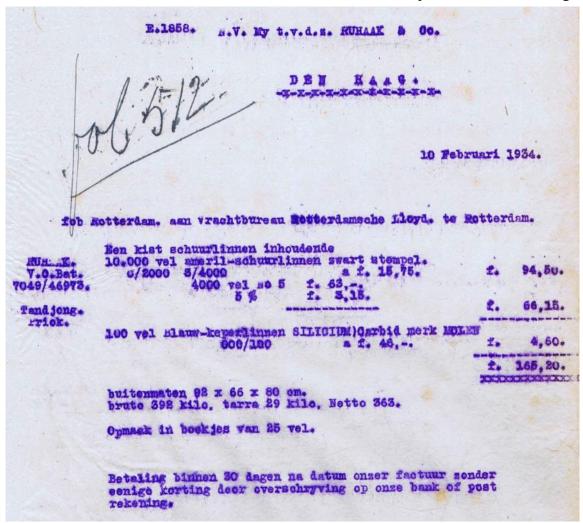


Figure 29: Exemption for Dutch Eats Indies.

Delivery of goods to a duty-free holding dock (entre-pot dock) also exempted the goods from Omzetbelasting ("Vrijstelling").

Under this law the definition of "sale, service and delivery" was a very wide one. It included every form of transfer of ownership including rental property and the delivery of goods to one's own family. The same applied to the definition of manufacturer, this was interpreted to include growers of fruit, vegetables and grains. Artisans and craftsmen also came under this heading.

There were of course items and services that were not taxable, e.g., real estate, delivery outside the country, as seen above, tickets and transport of the goods, basic necessities such as bacon, fat, bread, peat, potatoes and margarine, basic materials including leather, cotton, raw wool, copra. Services by professionals such as doctors, undertakers and chimney sweeps were also placed in this category. Retailers who sold clothing did not need to pay OB, but when they provided a service like hemming, OB was required.

Since this tax was intended to be levied at the final stages of the manufacturing process, manufacturers that delivered goods to other manufacturers did not have to pay taxes on those items. They did however have to get a per-

Ingevolge vergunning van den Inspecteur der Invoerrechten en Accijnzen te d.d. No.

heeft hij aanspraak deze goederen zonder betaling van Omzetbelasting of invoerrecht ingevolge bovengenoemde Wet in te slaan den 193

Geke Petentmeubelen

Figure 30: Exemption of OB.

count on the invoice for quick payment, the OB amount could not be discounted.

Sometimes wholesalers did business at the retail level as well. In such cases they did not only had to pay the OB, but if the invoice was paid upon delivery, they had to affix the required "receipt tax" documentary stamp on the receipt as well (see Figure 32).

Manners of payment

Of course a fair number of mistakes were being made in the calculation of the OB due. This was after all the age Before Computers (B.C.). On many invoices one can see the initials of a supervisor or an accountant who double- checked the calculations (Figure 33).

Payment of VAT due was possible not only by affixing revenue stamps, but also by applying a fiscal "machine meter" by means of a franking machine (Figure 34). These were operat-

mit from the tax inspector and had to transmit the permit number with every order (Figure 30).

In case too much OB had been paid it was possible to petition for reimbursement of these monies (Figure 31).

Although the OB was a tax intended to be paid by the manufacturer it was in most cases charged through to the clients. If the wholesaler allowed a dis-

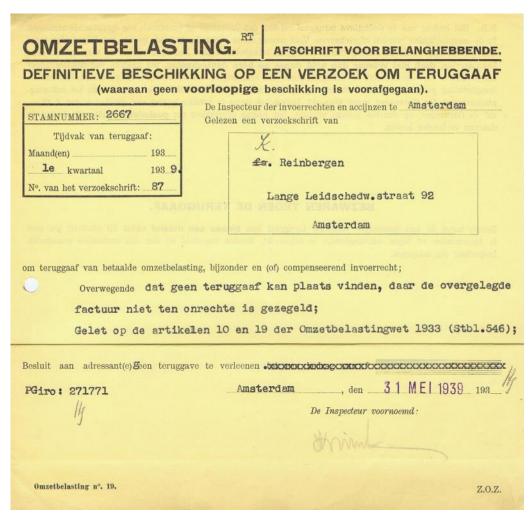


Figure 31: Request for OB restitution.

ed by inserting "waardekaart" (kind of debit card) purchased from the government (Figure 35).



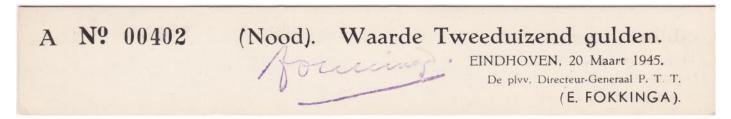


Figure 35: OB value card.

Payment could also be made by depositing the amount owed in advance into the account of the Tax Service. Also, large manufacturers could pay the tax monthly. Alternatively, arrangements could be made with the Tax Service to send an assessment (Figure 36). Invoices for non-payment of the tax could also be sent (Figure 37).



Figure 36: OB payment by means of assessment.

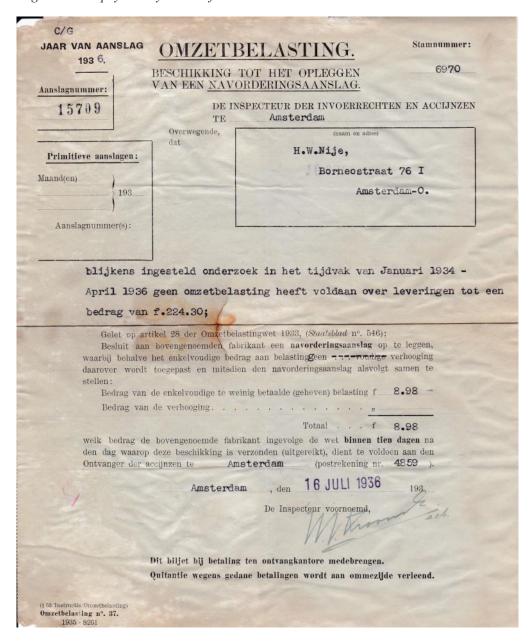


Figure 37: Assessment for late payment of OB.

Errors

A misperforation has been reported of the fl. 2 denomination, where the line separating the two parts of the stamp is on the right side of the Mercury head.

A stamp has been reported with a black line running into the stamp from the left side halfway up.



Figure 38: Left part of OB stamp with missing 't' of 'cent'.



Figure 39: 't' on extreme left of right side of the OB stamp

Left sides exist without the "t" of cent or the "n" of gulden (Figure 38), and right sides exist with the "t" of cent or the "n" of gulden on the extreme left side of the stamp (Figure

A one cent and a fl 2 revenue have been reported with the monogram of series 1, 2 and 3 (N with oval), but with the guilloche print on the reverse of series 4 (Figure 40). An 8 ct





is known with the monogram of series 4 (N without oval) but without the guilloche on the back.



Ink density varies Figure 40: Front (left) and reverse (right) of 1 cent stamp.

ground print (Figure 41) and the red overprint may show shades of red in the ink.

Perfins

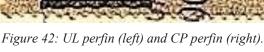
In order to combat theft of these stamps, the Treasury Department allowed manufacturers to perforate the stamps with their initials, or other markings. These are so -called perfins. This was allowed as long as the denomination on the stamp stayed clearly visible. Omzetbelasting stamps with perfins are extremely rare because pilfering of these stamps by employees was very unusual since they could not be used for franking letters, and therefore were useless to non-merchants. Known to date are two perfins, UL for Unilever and CP (Figure 42.



Figure 41: Light and dark spots in the background.

In this article I have tried to give an overview of the Omzet Balasting revenues and their usage. Please contact me at hphager@aol.com if you have any information







that can help improve and/or expand this article.

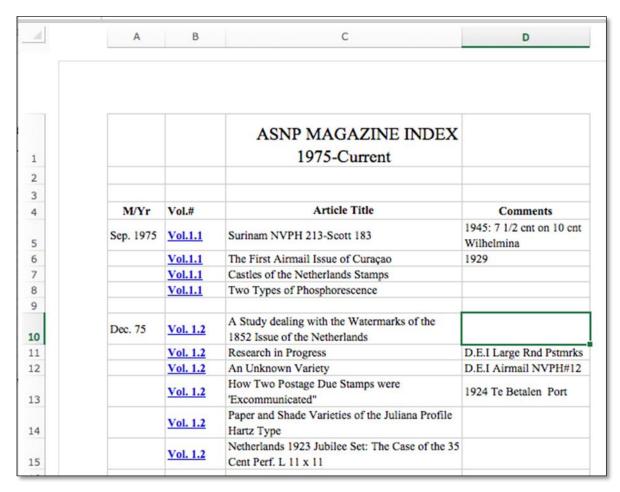
Netherlands Philately, Vol. 43, No. 5

Spreadsheet with Direct Links to Contents of All ASNP Magazines

by Hans Kremer

The partial spreadsheet shown here is part of a much larger spreadsheet that directly gives one access to the contents of all ASNP Volumes, published since its inception in September 1975.

You can scroll up and down the spreadsheet to see the titles of the articles printed in the various issues. If you see an article you would like to read, simply click on the blue button and the issue containing that article should open up.



If you would like to see what is published about a certain subject you should first click on the small square with the triangle on the top left to highlight all data.

Alternatively, you could click on the "C" column to just highlight the Article Titles.

Once the data has been highlighted, click on "Find&Select" in the toolbar and click "Find" again, which brings you to a screen says "Find what" where you'll type in the subject you are interested in then click on "Find Next". Once you have found what you are looking for, you can click on the Volume number in column B, and the corresponding magazine will appear after a few seconds as a pdf-file.

Give it try.

[By the time you read this, the spreadsheet should be available on www.asnp1975.com. If you cannot find it there, please email Ben Jansen at asnpmagazine@gmail.com for an electronic copy.]

Magazine Reviews

prepared by Hans Kremer

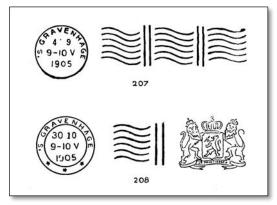
Po&PO De Postzak # 223, October 2018

No less than 12 articles, some short, others quite extensive, covering 75 pages make up this issue. All are interesting to read, but of particular interest to most of our members I believe would be the articles on the Columbia machine cancels and the "Onbekend" forms, and, to some extend, a more elusive number marker on Undeliverable mail.

Jos Stroom first compares the Columbia machine cancel to its predecessor, the Bickerdike machine cancel. They have a lot in common and were used about the same time (1905/06).

The Columbia cancels came with three different 'flags' (Figure 1) and each one had a number of 'poles' (the date/

time parts) and were only used in Amsterdam, 'Gravenhage and Rotterdam. Jos goes into great detail (breaking it down to hour intervals of the day) when the various flag/pole combinations were used. He examined 1071 Columbia cancels, applied from September 1905 through January 1907. The majority of these were used during 12-1 a.m. (182), 9-10



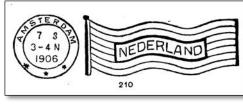
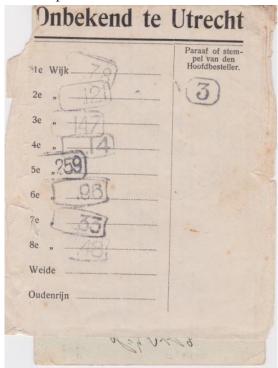


Figure 1: Three different Columbia 'Flags'

a.m. (106), 12-1 p.m. (172), 3-4 p.m. (172), 5-6 p.m. (107), 7-8 p.m. (122), and 10-11 p.m. (186). If you have any of these cancels not applied during these 'busy' hours you are lucky.

Our own editor Ben Jansen published his findings on the various "Onbekend Te" forms. These forms were used when a postal item could not be delivered to the address given. It was passed on from mailman to mailman (each



with his own number). Each mailman had its own route. Ben has studied a total of 42 of these forms, 21 from The Hague, 19 from Rotterdam, and two from Amsterdam, with a later addition of an "Onbekend te Utrecht" form (Figure 2). The sizes, texts and font sizes of these forms vary and Ben shows separate tables of these varieties for 's Gravenhage, Rotterdam, and Amsterdam. If anyone has one or more of these 'Onbekend' forms please contact Ben (asnpmagazine@gmail.com).

Michael Brekelmans shows some letters from 1983 thru 1991 that were, for various reasons, returned to sender. The letters had markers showing a number in a circle (Figure 3), which Michael deducted, were applied at the PTT Office for Undeliverable mail in The Hague.

Figure 3: Number marker seen on some undeliverable mail.



Figure 2: "Onbekend te Utrecht" form.

In	houd	
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77	Nico de Weijer	De waarschuwingsbriefkaart van de Nederlandse Gasunie (2)
83	Huber van Werkhoven	"Vergissen is menselijk"
86	Jac Spijkerman	Spoorwegbriefkaarten uit Oostzaan
89	Jan Boon †	Plagiaat?
90	Peter Fokko Poortvliet	Aanvulling op het artikel 'De Nederlandse Roode Kruis-Ambulance in Servië in 1913'
91	Hans TSchroots	Elk uur een stempelafdruk
92	John M. Stienen en Peter Fokko Poortvliet	De diplomatieke dienst als transportweg van een privé-brief
94	Michael Brekelmans	'Eeeuh, dat zoeken we op.' Het nummerstempel van de afdeling Onbestelbare Stukken
105	Ben H. Jansen	De onbekende 'Onbekend'-formulieren
т3	Jos M.A.G. Stroom	De Prijsvraag-briefkaarten van Reader's Digest
125	René E. Taselaar	Een bijzonder bericht van ontvangst

Website: www.po-en-po.nl

Figure 4: Table of Contents of the Postzak.

Nederland Onder de Loep # 211, Vol 3/2018, December 2018

Erling Berger starts of this issue with the second part of his article about the mail transported between the Netherlands and Great Britain via Belgium, 1844-1853. The article is richly illustrated with covers sent this way. All of them are accompanied by a detailed description of their time table.

Udo Zimmerman writes about Heinrich Schliemann, who, as an 18 year old, on its way from Germany to La

Guaira in Venezuela in 1841 was shipwrecked of the coast of the Dutch island of Texel. He ended up in Amsterdam where he became a messenger, office attendant, and later, a bookkeeper. Heinrich had a knack for foreign languages and within one year he was fluent in Dutch, Spanish, Italian, and Portuguese. He moved to St. Petersburg (Figure 5) and from there to other places worldwide. With his command of languages and with his nose for business, he turned this into being a very rich trader of minerals and import products. His hobby was Greek archeology and he is believed to have discovered the location of Troy in N.W. Turkey.

Martin-Peter Kruse shows covers flown on the December 1943 Pelikaan flight to the D.E.I and the December 1934 Snip flight to Surinam and Curação.



Figure 5: 1860 letter sent to H. Schliemann in St. Petersburg

Website: www.arge-niederlande.de

Collectors Club Philatelist, January-February 2019, Volume 098, Number 1

Kees Adema writes about "Postal Nostalgia", in which he describes his visit to the old post office building in Leeuwarden which has been converted to a hotel, the Post Plaza. Fortunately a lot of the old inventory of the post office has been retained, among it a rather unique men's bath room wash basin (Figure 6). Kees writes: "The image appears to show a hitherto unknown variety that deviates from the 12 ½ perforation type of the 1921 version."



Figure 6: Wash basin.

ZWP# 176, February 2019, number 176

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

Inhoudsopgave ZWP 176					
DIV 721	Redactie en Bestuur	Mededelingen, o.a. IN Memoriam P.C. (Piet) van Putten	1		
DIV 728	Advertentie	Corinphila	8		
DIV 733	Advertentie	Van Dieten	13		
NI 861	Rob Ackerstaff	De Palembangse Bovenlanden (tweede deel)	14		
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Figure 7: Table of Contents, ZWP 176

Website: www.studiegroep-zwp.nl

Postal History Journal, February 2019, Number 172

Taking it to the Bank: European Letter Mail to Amsterdam Prior to the General Postal Union Rob Faux discusses postal rates of mail sent to bankers Luden & van Geuns in Amsterdam. He shows ten letters, sent for Belgium, Prussia, France, Austria, and Italy. The dates range from 1856 (Bordeaux to Amsterdam) to 1871 (Triest to Amsterdam). A detailed description of the relevant postal convention make for an informative article.

Website: www.postalhistorysociety.org

The Netherlands Philatelist, Volume XXXII, Number Three, March 2019

From Elsinore to Arnhem via Stettin. Erling Berger explains why it took only three days for a letter, sent in 1858 from Elsinore, Denmark, to arrive in Arnhem, Netherlands.

Was mail from Saba censored in the British West Indies? David Watson shows a letter sent in 1943 from St. Kitts to the U.S.A, without a sign of British censorship. David wonders why not.

Kinderzegels – The First Ten Years of Miniature Sheets. Rosemary Dellar shows all the Dutch Child Welfare miniature sheets from 1965 through 1974.

K.L.M. airmail between intermediate places on the pre-War Dutch East Indies – Amsterdam route, Class 2, 4, and 7 Combi-Mails. Julian van Beveren shows no less that 17 covers, all mailed from different places along the D.E.I to Amsterdam route. They cover a range from 1928 tru 1939. Each cover has a detailed description of the route taken and the postage explained. Wondeful information.

Website: http://www.netherlandsphilatelic.org.uk Published 3 times a year (March, July, November).

De Aero-Philatelist 2019-1

Jacques Bot writes about "Aftruggelarij in Antwerpen" dealing with Belgium's first airmail stamps (1930) and its 1931 overprints "Service Aerien Anvers Amsterdam / Vliegpost Dienst Antwerpen Amsterdam". It turned out that these overprints were a private enterprise and as such "aftruggelarij" which is Belgian Dutch for 'afzetterij (a ripoff)'.

Website: www.de-vliegende-hollander.com (English: www.de-vliegende-hollander.com/start-eng.htm)

From the Librarian

prepared by Hans Kremer for Stuart Leven

It has been a while ago that I submitted a Librarian report, so time for an update. If you've previously printed the library listings from the asnp1975.com Website the last number listed there was 1022. Seven items have been added:

1023	Jubileum Nummer Waalzegel , 1917- 2017	NVPV Nijmegen Various authors	2017	78 pages
1024	An Earlier "Overland Mail" / Postal History Journal # 163, Feb. 2016	Geraci, Joseph J.	2016	2 pages
1025	Timor: One of a Kind?	Homen, Clyde; Collectors Club Philatelist Vol. 96/5, Sep-Oct 2017	2017	3 pages
1026	NVPH Catalogus Nederland, 1e Editie. Dutch Stamp Issues thru 12- 31-2018	Nederlandse Vereniging van Postzegel Handelaren	2019	444 pages
1027	De Zeeuwse brievenposterij	de Baar, Kees; PO&PO Posthistorische Studies # 23	2015	360 pages
1028	Postal Nostalgia	Adema, Kees; Collectors Club Philatelist, Vol.98, #1, Jan-Feb, 2019	2019	4 pages
1029	The Dove and the Queen;Perforation, Separation, Syncopation	Adema, Kees; Collectors Club Philatelist, Vol.97, #6, Nov-Dec, 2018	2018	11 pages

Some items are only a couple of pages, so in those cases you'll receive a scan if you have email. To get either a scan or the publication itself please contact Stuart Leven (stulev@ix.netcom.com) at the Western Philatelic Library (https://www.fwpl.org).

Note: The ASNP library has duplicate copies of quite a few publications, most of which have never been checked out, and since these duplicates take up library space it makes sense to make these extra copies available to the ASNP members for mailing costs only. The mailing cost will only be \$ 2.66 using 'Media Mail'. Media Mail can only be used in the U.S. Of course anybody is free to add 'a little extra'. Overseas members would pay considerably more. To make it fair in case there are multiple requests for an item, I will give it two weeks' time before I'll send an item. If there are multiple requests I will draw straws. The following publications are available:

Ned. Bond van Filatelisten Verenigingen, 75 Jaar, 1983, 160 pages, covering eight subjects

Hagapost 1969, 190 pages, covering six subjects

Het Nederlandse Postwezen, vroeger en nu, Ten Brink, 1955, 126 pages

Zomerpostzegelwerk onder de loep, 1989, 71 pages.

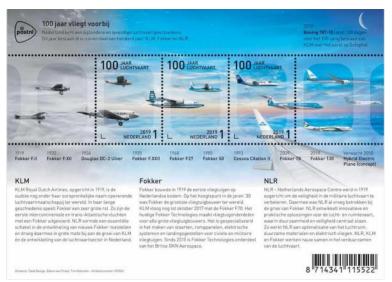
De Vierkantstempels van Ned.Oost Indie, 1892-1916, ten Geuzendam, 27 pages

Aantekening en aangegeven waarde sinds 1850, PO&PO, 1984,103 pages

Nederlandse Postzegels 1975, PTT, 87 pages

Please send orders to: Hans Kremer, 50 Rockport Ct., Danville, CA 94526, USA; Email: hkremer@usa.net

Recent Issues



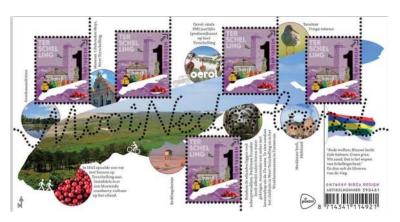
100 Year Aviation March 11, 2019

The sheet with 3 stamps celebrates 100 years of aviation. From left to right, the sheet shows eleven airplanes that played (or will play) an important role in the history of Dutch aviation. The oldest plane is the Fokker F.II from 1919. In addition, we see among others the Douglas DC-2, which became famous under the name 'Uiver', the laboratory plane Cessna 550 Citation II of the NLR, the latest Fokker 70 displaying a portrait of Anthony Fokker on its tail, and a Hybrid Electric Plane (concept), the energy efficient plane for the future.

Beautiful The Netherlands-Wadden Islands: Terschelling

March 25, 2019

The sheet with five identical stamps depicts the island Terschelling. The Brandaris, the oldes lighthouse in the Netherlands, forms the background of the stamp. It is surrounded by recognizable places on the island. A spoon with cranberries is added as well. The land-scape photograph is taken from the same spot as the photographs of the Brandaris, but in the exact opposite direction. From the top of the remains of an old bunker a large part of Terschelling, the North Sea and the Wadden Sea can be seen, and even Vlieland is visible when the weather is nice..



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Beautiful The Netherlands-Wadden Islands: Ameland

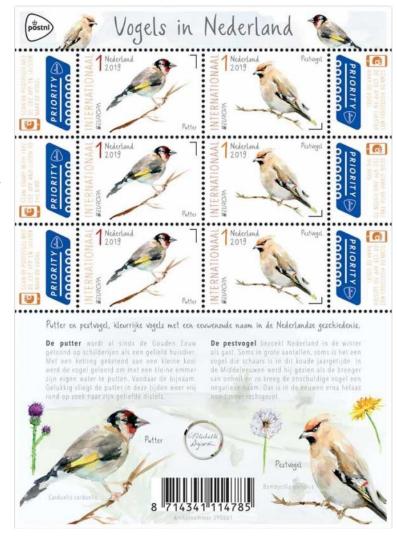
April 24, 2019

The sheet with five identical stamps depicts the island Ameland. The light house of Ameland, with its characteristic red-and-white stripes has been altered to light blue and white, and is placed on a collaged background consisting of a Frisian horse with wind-blown manes and the bell tower on Ness, among other things. The flag of the island waves proudly from the mast and a brief text explains the (assumed) meaning of the flag. .

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.

PostEurop: Birds in The Netherlands April 245, 2019

Three of the six stamps show the goldfinch seated on a branch, and the other three stamps shows the waxwing, also seated on a branch. The left and right tabs of the sheets contain a reference to the CEE-app with which the characteristic song of the birds can be heard. At the bottom of the sheets is a short story about the goldfinch and waxwing, surrounded by two enlarged illustrations used for the stamps. This part of the sheet edge also shows drawings of a distle and a dandelion (flowering and with seed fluff).



Mea Culpa

The previous issue contained last year's version of the Corinphila advertisement due to an error by me; obviously, I had not yet realized that a new year had started. I guess that happens when you are retired and your brain cells start to disintegrate. Hopefully, it will not happen again.

By the way, the present advertisement draws attention to the upcoming sale of the 1852 collection of Gerard van Welie, one of our members.

Ben Jansen



PARTNER IN THE GLOBAL PHILATELIC NETWORK

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