

Dutch duty labels









fig. 2





fig. 3

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fig. 1

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fig. 4













fig. 5

THE POSTAL LABEL BULLETIN

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and \$ 15.00 for hard copy of Bulletin

Membership information is available from the Membership Chairman

PSLG web site: www.postal-label-studie-group.info

In previous issues, Art Groten showed images of Dutch labels which have something to do with taxes or duties. What is their exact meaning? Are they postal labels? The answer to these questions can be found in a recently published monograph on the clearing of foreign mail (parcels and letters) by the Dutch postal service: *Het inklaren van postzendingen*, author Diny Beereboom, published by the Dutch Collectors Association for Postal Markings and Postal Mail (De Nederlandse Vereniging van Poststukken en Poststempelverzamelaars), as Study nr. 29, 2013.

Before looking at the types and dates of use, let's define their purpose:

For all mail from overseas to the Netherlands consisting of more than written or printed messages, it was necessary to determine whether import duties, VAT and/or excise duty was chargeable. The postal service itself determined if any duty is due (though checked by Customs). If any duty was due, this was indicated by a

label "belasting" or "duty" while the amount due was listed on a different form. The duty was paid by the postal service to the Receiver of Customs and Excise. The mail was then cleared as "duty free." When the parcel or letter was delivered to the addressee, the latter had to pay the amount of the duty. When no duty was due, it was indicated by the label "Vrij van belasting" or "free from duty."

Around 1915 the postal service had 8 clearing offices; Amsterdam, 's Gravenhage (= the Hague), Groningen, Maastricht, Oldenzaal, Roosendaal, Rotterdam and Zevenaar. In 1959 the office in Zevenaar was replaced by an office in Arnhem.

Beereboom's book is indispensible for determining the chronology of these labels.

From 1908 onwards, labels appeared with "duty" and "duty free".



colour: pink with black lettering ref.: model nr. 57, size 73x21 mm



colour: yellow with black Itettering ref.: Model 37 i, size 141x29 mm, later on size 122x32 mm



colour: light yellow, black lettering ref.: P 37i, size 65x20 mm

Before 1934, the place-name of the clearing office was not noted on the label. After this date, it was indicated, for instance as in Fig. 1 "ZEVENAAR" and Fig. 4

"ROTTERDAM." The label in Fig. 4 was printed in 1938 and most likely used during the war because of the swastika in the cancel.

Why are there postage due stamps on the cover in Fig. 4?



The addressee had to pay not only the duty but also the cost of the work done by the postal service to establish the amount of duty. For parcels, the cost was accounted for

using postage due stamps. This was the procedure until July 1966. On this cover, the postal cost was 40 cents, paid with a pair of 20¢ stamps.

But a different stamp is seen as well. What is its significance?



This stamp accounted for the payment of 4 cents as a contribution

to compensation for the costs for maintaining national statistics

regarding import, transit and export. This procedure was followed from Aug. 1932 until oct. 1950.

Even if the piece of mail was duty free, postal charges were made for that determination and the reportage to Customs.

Therefore around 1958 these costs were stated on the label:



Because it is printed on the label (1.20 guilders), it seems to be a fixed amount. It is to be expected that in the course of time this amount increases. For instance:



1971, due for clearing is 2 quilders



1977, due for clearing is 3 guilders

Note that the last examples are markings, not labels. It's a pity for the members of Postal Label Study Group that around 1974/75 labels were replaced by markings. More recently however, labels have been reintroduced. (Those who collect the markings from this intervening period should become a member of the Auxiliary Markings Club?)

From February 1969 onwards not only was

"INKLARINGSRECHT" stated but also, in some cases, a second

VRIJ ART. 23 O.B. INKLARINCS RECHT f 2.-COMMISSIELOON f 1.-ARNHEM kind of postal cost, called "COMMISSIELOON".
Firstly, the case of goods in transito. Although no import

tax has to be paid, still the "INKLARINGSRECHT" is due, but also "COMMISSIELOON" as compensation for administration costs. Secondly, the case where only VAT had to be paid (with NO import duty) and the addressee was allowed to pay VAT at a

INKLARINGSRECHT f. 3,--COMMISSIELOON f. 3,50 AMSTERDAM later date than the date of delivery (mostly companies). In the latter case the part of the work done by the postal

service (that otherwise would be accounted for on a separate invoice) had to be paid immediately.

In the seventies "INKLARINSRECHT" was abolished for

parcels and letters for which import duty wasn't applicable. This was still stated on the label: "no clearing costs" "GEEN INKLARINGSRECHT."

VRIJ VAN BELASTING GEEN INKLARINGSRECHT ARNHEM

VRIJ VAN BELASTING GEEN INKLARINGSRECOT 'S-GRAVENHAGE

That doesn't mean that prior to this "INKLARINGSRECHT" always had to be paid, for instance Fig. 5 with a label from 1947.

After 1 January 1986, postal costs weren't calculated or charged any more, simply because it wasn't cost effective. To compensate for the loss of income, the rates for foreign mail were raised.

Of course, mail still had to be cleared to be certain duty was not due. If there were no duty, it was indicated by the marking "VRIJ":



If duty was due, it was indicated by a colourful (orange-red) sticker (returning of the label):



In the triangle reference is made to an invoice accompanying the mail. colour: orange-red; plastic strip, self adhesive, ref.: P 4577

This procedure lasted until 9 January 2005. At that point, the postal costs for clearing were reintroduced on dutiable mail. This fee is noted with a new label, with "costs due" in the triangle (because it wasn't only duty that the addressee had to pay), see below.



Colour: orange-red; plastic strip, self adhesive, ref: B0001 – (versie 001)

The reference number has changed dramatically because of the privatization of the postal service: from PTT \rightarrow TPG \rightarrow TNT \rightarrow PostNL

This procedure is still in use (and on the Internet one can find complaints about the high cost of these clearing charges).

The foregoing gives an overview of the Dutch duty labels (and markings). It isn't by any means a catalogue of these labels. I don't know if such a catalogue even exists. If not, a wonderful job is awaiting someone. An even more interesting task would be comparing how different countries deal with postal indications regarding clearing and Customs. Could it be that the Netherlands is unique in that the postal service executes part of the Customs work and therefore needs special labels?

On the few markings from other countries I've seen, none have anything like "INKLARINGSRECHT", let alone "COMMISSIELOON."

I hope other members wil report on the postal indications of the customs clearing process in their countries.

Bas Kee

Membership News

President's Message

The dog days of summer are upon us, not exactly an ideal time to be working on our collections but that doesn't stop the intrepid!

In this issue you will see a review of Jan ter Welle's new book on Express labels along with ordering information. It is a fine piece of work complete with the all-important rarity scale. Our publications serve us, and the rest of philately, well and we should all be proud of them.

I encourage other members to do similar work in their areas of interest. If it is a rather narrow subject it might be more appropriate to release it as an e-document along with our Bulletin. Food for thought.

You will notice that beginning with this edition we will be accepting advertisements from members, either to buy, sell or trade. This is an excellent way for all of us to enhance our collections.

Our new electronic format permits this at no charge. A brief description and a couple of scans are all that's needed. You can send it as a finished pdf or separately and let our excellent editor, Bas Kee, do the layout.

I wish everyone a pleasant summer.

Art Groten

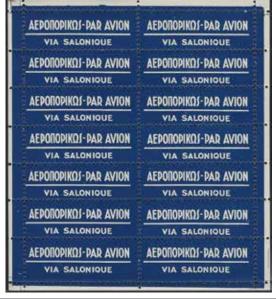
Auction	Auction #113 Realizations												
8	3.00	48	4.50	78	7.00	103	5.00	147	1.00	177	1.50	221	5.00
19	1.00	49	3.00	79	2.00	104	7.00	156	5.00	201	2.00	222	4.00
20	6.00	60	6.75	83	1.00	107	20.00	157	1.50	202	6.00	226	1.00
25	3.00	64	4.00	84	2.00	112	5.00	163	4.00	203	6.00	227	3.00
27	0.50	65	6.00	90	0.25	125	3.00	164	6.50	217	15.00	228	2.00
30	2.00	67	2.50	98	6.00	135	7.00	168	1.50	218	5.00	242	8.00
31	3.50	68	8.00	101	0.25	137	3.50	170	1.00	219	3.00	246	2.00
47	13.00	69	3.00	102	4.00	140	4.25	174	5.00	220	6.75	250	1.00
Proce	eds of lots	217 thru	228 dona	ated to P	LSG: \$44.	75							

Ads from and for members

For Sale: extensive collection of airmail labels, mostly 4* to 6*, many in multiples, full panes or sheets. Prefer to sell intact but open to discussion. For a full list with prices, contact Art Groten at agroten43@icloud.com.

some examples:







WANTED

Registration labels, single, lots, collections. Will buy or trade labels and/or air mail etiquettes.

Milt Keiles 18 Wellington Place Monroe Township, NJ USA

mkeiles@comcast.net

Don't hesitate to put your ad here in the next issue!

Express labels

Announcement from Jan ter Welle, editor of the Express Label Cataloa:

Last year I already announced that I would publish a new EXPRESS LABEL CATALOGUE, but now I am in the finalising stage. At the moment I am discussung the final set-up/lay-out with the printer and we expect the catalogue to be ready in September, so in the next Bulletin you will find details about the price and how to order it.

My inspiration was of course Charles H. Smith and I gladly used his work as a start. It was to be expected that a large number of new labels were found and it goes without saying that in future still new labels will be found. Fortunately for us, as collectors, there is never an end!

My approach was to arrange the labels by country (132 in total) in alfabetic and chronological order and create various different sub-categories, such as: Urgent, Dringend, Special Delivery, etc. Also, by the cancels on the cover, I tried to establish the usage period and you will see that there is still a lot of work to be done with regard to this subject.

This catalogue will describe all known labels untill the "EMS"-period and the barcoded labels, although exceptions are always possible; especially in the case when complete labels consists of different parts (with and without barcodes).

Although I realize that it is very risky, I also gave a scarcity rating to the labels and the criteria I used were: Scarcity of single labels, frequency of the labels on cover and the usage period.

INTRODUCTION

- Images shown are reduced to 70% of the original size.
- Dates marked with * are estimated dates.
- The dates given, indicate the earliest and latest year of usage known or communicated to me.

EXPRESS/URGENT: two different services, which have to be clearly distinguished:

"Express" is a fast delivery service from the postoffice of the sender to the addressee and **"Urgent"** is a fast delivery service from the postoffice of the sender to the postoffice of the addressee.

SPECIAL SERVICES:

GERMANY:

In Germany you will find labels with "Eilboten" and with "Express".

 "Eilboten": transport by regular mail, but on arrival at the postoffice of destination, it was immediately delivered to the addressee. Later Eilboten was renamed into "Eilzustellung/ Express".

EXPRESS LABELS OF THE WORLD

Jan C. ter Welle



(132 countries, ± 280 pages)

 Express: the quickest transportation and Special Delivery

"Telebrief": or translated "Faxletter": During the 70s and 80s, when Fax-equipment was not very common, it was possible to offer a letter at the postoffice, where it was faxed to the postoffice of the addressee, the letter was printed there and immediately delivered to the addressee.

NETHERLANDS:

The "Telebrief" was also possible here, but special labels are not known.

NEW ZEALAND:

Fast or Fastpost: there is an internal overnight delivery between the North and the South Islands, known as Fastpost using the labels with Fast on it. The first label used for this purpose was the one with pink and black stripes.

PLB issue 114, Summer 2014

SPECIFIC REMARKS ABOUT USAGE:

Austria: before WW I under the empire of Austria were countries as Hungary, Czechoslowakia and in that period they used the Austrian labels. In case they had specific labels, they are mentioned under the respective countries.

During WW II Germany occupied nearly total Europe and in most countries the German labels were used. These are shown under Germany and specific labels are shown under the respective countries.

In the post war period of Germany, where there were territories occupied by the allies and where there was the forming of the "Bundesrepublik" and the "East German Democratic Republic", some of the old labels from the pre-war period were used in the various parts of Germany.

In many former colonies the same labels were used as in the motherland. These labels are only shown under the

Some examples of how pages will look like

motherland (e.g. United Kingdom, France)

For quick reference a separate section with the brown UK-like labels is included.

SCARCITY RATING:

It is impossible to make a price list as there are many components to calculate the value of a cover: the way of forwarding, the routing, the franking, the destination, etc. For the single Express-labels I have tried to approach the scarcity via a star-rating system. The year of issue is an importing starting point, but one has to consider the period of using and also if it was common or not to have your mail sent per express (e.g. Austria).

- * very common
- ** common
- *** less common
- **** uncommon
- **** rare
- ***** very rare

ROUMANIA

Express















ROM-A-1	****	1934
Red/Cream		
Imperf.		

ROM-A-2	****	1931
Red/White		
Roul. ?		

ROM-A-3	**	1931-'50
Red/White		
Perf. 11½		

ROM-A-4	**	1972
Orange-yellov	w/White	
Perf. 14		

ROM-A-5	**	1983
Red/White		
Perf. 14¼		

ROM-A-6	*	1986
Red/White		
Perf. ?		

ROM-A-7	*	1996
Red/White		
Perf. 14¼		

ROM-C-1	****	1931
Red/White		
Imperf.		

RUSSIA

















RUS-A-1	*****	1921
Black/Brown		
Roul.		

RUS-A-2	*****	1929
Black/Pink		
Imperf. ?		

RUS-A-3	****	1930
Black/Red		
Perf.		

RUS-A-4	****	1933
Black/Pink		
Perf. 11½		

RUS-A-5	****	1935
Red/White		
Perf.?, Size:?		

RUS-A-6	****	1934-'35
Red/White		
Imperf.?		

RUS-A-7	****	1935
Red/White		
Imperf., Size: ?	•	

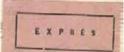
RUS-A-8	****	1932
Red/White		
Imperf.		

















RUS-A-9	****	1934
Red/White		
Perf.		

RUS-A-10	****	1933
Black/Red		
Perf.		

RUS-A-11	****	1934
Black/Pink		
Perf. 11½ (fra	gment?)	

RUS-A-12	***	1931-'34
Black/Red		
Perf.?, Size?		

RUS-A-13	***	1937
Black/Pink		
Perf.		

RUS-A-14	****	1928-'29
Black/Red		
Perf.		

RUS-A-15	***	1940-'61
Black/Red		
Perf. 11½		

RUS-A-16	***	1949-'50	
Black/Red			
Porf			

















RUS-A-17a/b ** 1950-'64 Black/Red Express: 29 mm

Express: 29 mm a) Perf. 9½

b) Perf. 10 c) Perf. 10½

RUS-A-18 ** 1952 Black/Red Perf. ?

RUS-A-19 ** 1958 Black/Red Perf. ?

RUS-A-20a/b *** 1978-'83
Black/Red
a) Perf. 9
b) Perf. 10¼
Expres: 27 mm

RUS-A-21 ** 1962-'91 Black/Red or Orange-red Perf. 10 Expres: 22 mm

RUS-A-22 ** 1983-'88
Black/Pink or Red
Perf. 10
Expres: 23 mm

RUS-A-23 ** 1992-'93 Black/Red Imperf.

RUS-A-24 ** Black/Red Imperf.

Miscellaneous



on the back of a cover from Ireland a new postal service? it should be fairly recent, but unfortunately, the date on the cover is unreadable



also an extra postal service?



from a Swiss cover is it a registration label or only an indication of the identity of the sender?





two labels from North Korea; uniformity in design

Registration Labels

Kevin Burt

Australian Commemorative Registration Labels

As a sequel to the article by David Nickson on Australian commemorative registration labels (# 112), Kevin Burt sent us an complete overview. It "...is directed to collectors who could like to form a collection of these labels, which is almost a study in itself. They fall into two

1) Specially printed labels. There are around 18 of these labels which are summarised below. Most are from Philatelic Exhibition PO's.

2) Labels issued "at the time of" current Australian labels, just with a commemorative PO name. Only those labels with a printed PO name are listed here, of which there are 24 so far – the list is not claimed to be complete. There are many provisional commemorative labels, these are mostly C6 labels and are collected more for the PO commemorative postmark."

1) SPECIALLY PRINTED LABELS



20 - 23/10/1936



26/12/36 - 4/1/1937



4 - 14/10/1950



2 - 6/8/1954



17 - 22/10/1955 also 22 - 27/8/1972



12 - 24/11/1956



2 - 7/2/1959



5 - 6/6/1959



29/9 - 1/10/1960



1 - 5/11/1960



22/11 - 1/12/1962



7 - 12/10/1963



24 - 29/10/1966



27/4 - 1/5/1970



9 - 15/10/1972



29/9 - 6/10/1980



11 - 17/10/1982



30/9 - 6/10/1985

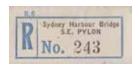


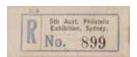


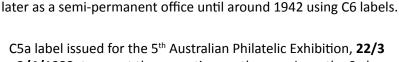


C.1 type issued on the occasion of the visit to Melbourne of HMS Sussex bringing the Duke of Gloucester to inaugurate the Shrine of Remembrance in Melbourne. 1/11/1934.

C.1 type issued 1934 on the occasion of the Exhibition to mark the Centenary of Melbourne and Victoria, held 13/10 – 10/11/1934. This and the first label above would be assumed to exist also for C2, C3 and sub-types.







- 2/4/1932, to run at the same time as the opening the Sydney Harbour Bridge.

C5a label issued for the opening of Sydney Harbour Bridge. PO's in the SE and NE Pylons. Open 19/3 - 2/4/1932. SE Pylon was also opened



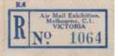


C5c label issued for the Australian Jamboree, Frankston, 24/12/1934 - 12/1/1935.



C5c label issued for the 6th Australian Philatelic Exhibition, Melbourne, 8 - 17/11/1934.





C6a label issued for the Airmail Exhibition, **5 – 7/10/1937.**



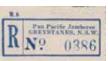
C6a label issued for the 150th Anniversary of Australia Philatelic Exhibition, Sydney, 4 - 16/4/1938.

C6a issued for the opening of Story















C6a label issued for the 2nd Queensland Philatelic Exhibition, 28 - 30/9/1938.

C6b issued for the 150th Anniversary of the City of Newcastle Philatelic Exhibition, 8 - 18/9/1947

C6b issued for Greystanes Scout Jamboree,

29/12/52 -9/1/1953.

Both C6a and C6b were used for the Melbourne Olympic Games, 2/11 -8/12/1956. One of 20 special PO's

C6a issued for Overland Telegraph Line Exhibition, 22 - 27/8/1972. Co-



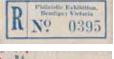
Peril 052 opened for the duration of the Games.

incided with ANPEX 1972.

C6d issued for Stampex, Adelaide, 4 - 10/8/1986.



Bridge, Brisbane, 6/7/1940. Why the "A"? C6a issued for the Bendigo



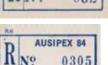
Philatelic Exhibition, 2 - 4/7/1951. C6a issued for the Brighton



Philatelic Exhibition, 3 - 5/9/1953.

Senior Scout Venture,

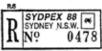
Showgrounds.



C6d issued at AUSIPEX, Melbourne, 21 - 30/9/1984.

C6b issued for Perth First National

29/12/65 – 8/1/1966 at Claremont



C6d issued for Sydpex 1988, **30/7 - 7/8/1988.** This illustration from Sorge.

Recorded but not illustrated are the following PO printed labels:

1st Qld Philatelic Society Exhibition, 24/9 – 26/9/1936. Type C5.

Type C6. - British Empire Games, Sydney, 5/2 - 12/2/1938.

- Bradfield Scout Jamboree, NSW. 26/12/1938 11/1/1939.
- Centenary Cricket Test, Melbourne, 12/3 17/3/1977.

It is noted elsewhere that C6 was supposedly printed in GREEN for the 7th World Rover Moot, 27/12/1961 – 7/1/1962 at Clifford Park, Victoria. 222 articles were registered, none seen so far. PO name printed or provisional? Maybe the PO name only was in green.

Postal Label References in Other Journals

From time to time, articles on postal labels appear in journals other than our Bulletin. If any member sees relevant articles the literature that you read, please call my attention to it. If possible, send me a copy (either hard or digital) of the article. I shall list them in PLB and send a electronic version on request.

Bas Kee, editor

Miscellaneous

In the previous issue Milt Keiles asked what the meaning is of this label:

Peter Morgen answers: "..the green label is a customs label which says that the consigment was processed regarding import duties". And he sent several images of this kind of label, that he has taken from his book *Douane - Customs*

- Zoll. Handbook of International Customs Declarations. (morgana-edition MPG 8, 237p., 2009)







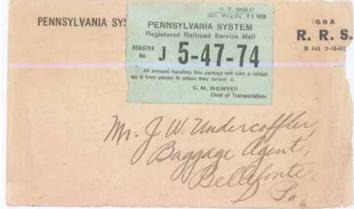


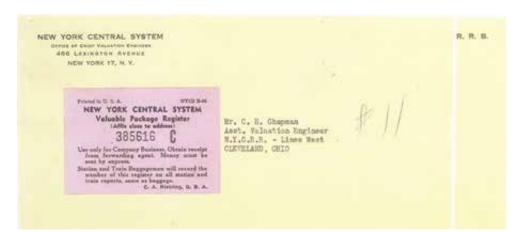
In issue 113 the question was asked who could tell more about this label. A friend of mine, Theo van der Caaij, has found an answer

on the Internet. It discusses a cover from the Delaware, Lackawanna and Western Railroad Company (see the internet for more information about this company). Because the railroad was a private company, official U.S. mail was not required for mail between the various offices of the company. The company carried its own letters and forms concerning the goods to be transported and mail between the offices of the company. The label shown is an example of such intra-company mail. Perhaps the cover contained pay checks or money that needed careful handling since each transfer to another person required a signature. More information was sent from Canadian member Jack Brandt. He sent us images of registration labels form several railway companies, which are shown below.



The letters R.R.S. in the right upper corner mean: Rail Road Service





In the right upper corner the letters R.R.B. mean: Rail Road Business.



Occasionally this kind of letter went by official mail. The stamps on this cover have a perfin "CPR" (unfortunately hardly visible in this image).







Maria Age	
THE HEW YORK, NO	EW HAVEN & HARTFORD R. R. CO
REGIST	TERED MAIL
K	95502
COMPAN	Y BUSINESS ONLY AND REDORD REQUIRED
Form 582-4	W. H. Gustafson Mpr. Dep. Mail & Express Traffic

Registered	Package or	Letter	m 5 1	FORM 3512
То		The Delaware and Hudson Railroad Corporation FOR VALUABLE PACKAGES AND IMPORTANT LETTERS ONLY		
Address				
Contents		03	Series Q	4312
Date		Register No. 1016		
Series Q	No.	4312	Station and Train Baggagemen will enter this regis- tered package or letter on all station and train reports, same as baggage, and take receipt.	

Jack also mentions that there is a catalog of these US labels which includes baggage, package, storage, excess value, etc. as well as the registration labels: author: B.L. Porter, 61 pages.

The author is planning to update it. I heard that someone else is making a catalog. Can anyone confirm this?

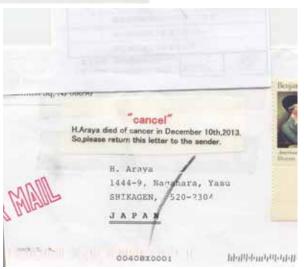
The registration labels are omscribed Register, Registered Mail, Registered Package, Registered Package or Letter and Valuable Package, or similar. Possibly Excess Value fits in with these, although the same railway uses both Registered and Excess Value.

Porter's Handbook of American Railroad Mail, Baggage & Express Stamps (First Edition 1991) Price \$10.00

Members who have further information are asked to send it for inclusion in future issues.



Milt Keiles sent two images of an interesting cover. The letter was sent from New Jersey to H. Araya in Japan. It came back with a form taped to the front as shown in the large photo. When the form is lifted up, there is a note which is fully taped to the envelope saying that Mr. Araya died of cancer on Dec 10, 29013. Note that the stamps from the US were not cancelled by the post office.



Burt Robbins, hunting for US postal labels, has found some more.

It would be nice to see them also on cover. Who has one?





□ UNDELIVERABLE AS ADDRESSED

□ ATTEMPTED NOT KNOWN



Burt notes that "A clerk at the P.O. was in a hurry to get me a few labels. It was a new, never opened roll of labels,

and she was only able to get the first four labels, three of which were off the backing paper, so I only got one label in good condition."

What are the rules for using this label?

1) within the US:

The Domestic Mail Manual; Section 12.9.3 states that "Human and animal remains are permitted in the mail, provided they are in a strong, durable container. Identity of the contents should be marked (Label 139 is preferred), on the address side, next to the shipping label. Sent to Domestic addresses, must be made by Priority Mail Express."



2) international mail:

"139 Cremated Remains

139.1 Eligibility

Cremated remains (human ashes) are permitted to be mailed internationally under the following conditions:

- a) the cremated remains are not otherwise prohibited by the destination country (see the individual Country Listing).
- b) The package is sent by either of the following methods (with the selected method being available for the destination country):
 - 1. Priority Mail Express International service
 - 2. First-Class Package International Service Using Registered Mail service

139.2 Packaging

The mailer must package cremated remains (human ashes) in a strong and durable container. If powders could escape from their containers and thereby cause damage, discomfort, destruction, or soiling, the mailer must pack the powders either in a sift-proof container or in other containers sealed in durable, sift-proof outer containers. 139.3 Markings

The mailer must indicate the identity of the contents on the required applicable customs declaration form (see 123.61).

Finally, some AMLs; from Darus a kind of series? All of them are from 1961.







