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tionnellement au temps passé par le recourant sur son territoire. Le fisc vaudois ne peut per-cevoir qu'un impôt sur la fortune mobilière et sur son revenu.

son revenu. Les deux cantons admettent que, dans la pré-sente espèce, il s'agit d'un séjour d'été au sens de la jurisprudence fédérale. Or, la répartition du produit de l'impôt, prévue pour un pareil cas, ne concerne que l'impôt sur la fortune mobilière et non celui sur le produit du travail. Le produit du travail n'est sujet à l'impôt que dans le canton du domicile civil, et un séjour d'été ne saurait avoir aucune influence sur ce principe.

principe.

NOTES AND GLEANINGS. By KYBURG.

Fate of Prisoners of War.

Fate of Prisoners of War. It is a sad commentary upon the result of the *peace* that was to follow the War to end war, that our Swiss Government should think it necessary to continue doing their best in order to alleviate the sufferings of wounded soldiers, victims of future wars. However, such is human nature and such is human forgetfulness and, on the whole, I think it splendid of our Government to lose no time and to bring the nations together while their thoughts are not quite dulled yet and they, or some among them at least, still remember the unspeak-able horrors of the great war. able horrors of the great war.

(Manchester Guardian), 2nd July.

(Manchester Guardian), 2nd July. In response to an invitation by the Swiss Government, representatives of 47 Governments met to-day at Geneva to discuss the revision of the Geneva Red Cross Conventions of 1864 and 1906 on the fate of m. n wounded and rendered ill during war, and the drafting of a new con-vention of prisoners of war. The Swiss Federal President, Dr. Haab, opened the conference. He said that war seemed an improbable thing to-day. The ex-sistence of the League of Nations, the increasing number of arbitration treaties, and the signing of the Kellogy Pact instified the greatest hones

number of arbitration treaties, and the signing of the Kellogg Pact justified the greatest hopes for world peace. He felt, however, that it was the duty of Governments to be sincere and to admit that world peace was not yet absolutely guaranteed. This, he said, justified efforts for making any future war as humane as its trag-ical necessities would allow and for ensuring that the lot of wounded and sick soldiers and prisoners of war should be alleviated. By the way, I can thoroughly recommend "Im Westen nichts Neues" as well as "Brether-ton," both war-books which show up the un-believable ghastliness of modern war or mass-murder as it might be called. Reading these books one's imagination reels and shudders and one has to make an effort still to keep one's faith in the ultimate triumph of humanity.

one has to make an effort still to keep one's faith in the ultimate triumph of humanity. Let us turn to happier thoughts, forget war, forget beastliness, slums and gin-palaces, forget crowded streets, evil smelling lanes and smoke-laden air and let us turn to thoughts of holidays in the Alps, on the shore of our Swiss Lakes, in the forests and along the rivers of Home, sweet Home Home

Although I do not like to publish mere holi-day advertisement, I think the following article from *Everyman*, 27th June, may serve its useful purpose for many of us.

Walking in Switzerland.

Walking in Switzerland.
I am once again in Lucerne, and it is as good a place as any from which to start on a walking tour in this land of great hills and deep valleys. There are three classes of visitors to Switzerland; first, the man who requires a change of scene and people and comes here to enjoy the good hotels and the wonderful motor rides, but who through poor health or laziness does not want to walk. Secondly there is the Alpine mountaineer who goes for the peaks and ice and snow and Alpine huts, rope and ice axe. He is a fine fellow, but well able to look after himself, and is in a special class. But it is for a third class, the walker pure and simple, that I wish to write.
Lucerne is the best starting point, and I have just arrived by way of Båle. Take a good day's rest here after the journey, and enjoy a short steamer excursion to Burgenstock up the lake and by funicular to enjoy the view, and enjoy the and the café and go back to your hotel for dinner and early to bed.
My kit is spread before me, and if I tell you what it consists of it may help you. First of all, footwear. Considering that your walks here are mostly road and good path walking, I would recommend boots, not too heavily nailed, or even very stout "brogue" shoes, nailed, such as I am actually wearing. They are cooler than boots, and considering you have better surfaces here than in our Cumberland fells, I

than boots, and considering. They are cooler than boots, and considering you have better surfaces here than in our Cumberland fells, I think them more suitable than boots—which I certainly recommend for Cumberland.

I certainly recommend for Cumberland. Carry a light pair of shoes for a change, and carry all your kit in one large rucksack. Breeches for walking, three cotton shirts, a pair of flannel trousers, and an old school blazer for evening wear, three pairs of stock-ings and two of socks—with the usual hand-kerchiefs, razor, pyjamas, etc. Take one felt

Nestlé's Choc-Full of Goodness

hat, very light, and with a wide brim for sun and rain. Thus equipped it is well to take the boat to Tellschapel and get out on that wonder-fully engineered road the Axenstrasse. It is hot above the lake, and by the time Pluelen is reached one may lunch and have a choice of soveral excellent restaurants. Altdorf, round which entres much of the William Tell legend, is a really charming old town with Tell's monument in the middle of the main street. When I walked here, I took the train from Altdorf to Goschenen and greatly enioved the views, which change continually the main street. When I walked here, I took the train from Altdorf to Goschenen and greatly enjoyed the views, which change continually and suddenly. The walk from Goschenen is steep and in a narrow gorge, and you will be thrilled at the Devil's Bridge which crosses the torrent at a great height, and soon the road lands you in Andermat. There I stayed the night, having done enough for the first day. The ascent of the Furka Pass next day was quite easy although in leugth my longest walk —some eighteen miles. For a while the road ascends in an easy straightforward way, giving all along wonder-ful views of snowcovered peaks. Towards the summit many zig-zag curves (lâcets) occur, and one may cut across these and so save distance at the expense of muscle and breath. Never shall I forget the Rhone Glacier which one sees just below the top of the pass and to the right, and the ice tunnels which have been cut out of its side. The pale blue and deep green ice colours are not easily for-gotten. Continue down the road, or, better still.

gotten.

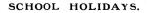
Continue down the road, or, better still, down the mountain track to the foot of the glacier, from which issues the baby Rhone with a roar and crash and occasional thunder of fall-ing ice from the glacier tongue. I certainly did not feel like walking more that day and so spent the night at Gletsch (which simply means "glacier"). a roar and crash and occasional thunder of fall

not feel like walking more that day and so spent the night at Gletsch (which simply means "glacier"). Next day I trained to Fiesch along the Rhone Valley and at once set out for the Eggis-horn, high above on the right bank of the Rhone. It is just under 10,000 feet, and very easy to climb. It is well to walk by the mule track through the forest to the Jungfrau Hotel, book a room and do the Eggishorn before din-ner. I doubt if after so easy a climb a finer view can be seen in Switzerland—but do not attempt the climb unless the day be favourable. When last I stood on top it was a perfect August day — visibility distinctly good, and this was my "bag" of peaks : to the south the Matterhorn and beyond it Mont Blanc, then the huge snow mass, well named the Weisshorn, with Monte Rosa a near neighbour : at my feet as the Aletsch Glacier, the longest in Switzerland, and opposite was the Aletsch-horn and to the right the Jungfrau, that daz-zling lady of the high snows. Further to the right and north was the glorious Finsteraar-horn, whose steep rocky sides were almost bare and in great contrast to the Oberaarhorn, which was in a garment of dazzling white.

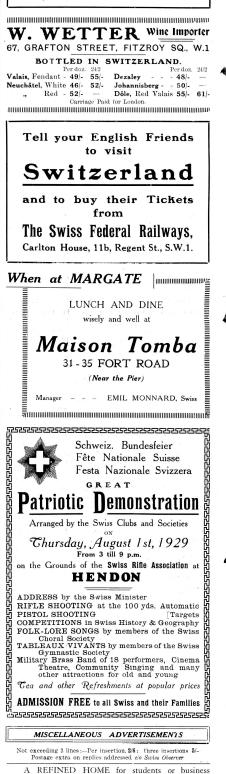
You should ascend the Eggishorn, for it is a comparatively easy climb. I walked over the Grimsel Pass after returning by rail to Gletsch —at present it is rather spoiled by operations on the dam construction which, when com-pleted will make Switzerland independent of foreign coal, giving her an almost unlimited electric supply.

electric supply. It is well to stay at Handeck a night, and next day press on to Meiringen, approaching it by the Aar Gorge—there is a franc entrance money here. The whole of the roaring moun-tain river pours and thunders through this narrow gorge and you walk above the waters on a narrow platform let into the solid rock of the precipice, which shuts out most of the sky. So narrow is the gorge that at one place you can touch both walls—a hand on each side. After sleeping at Meiringen I went by the railway up the Reichenbach Falls thus saving a steep 2,000 ft. climb, and put up at Kalten-

railway up the Reichenbach Falls thus saving a steep 2,000 ft. climb, and put up at Kalten-brunnen at the Guesthouso. This is the finest part of Switzerland for walkers. It is sur-rounded by forest; waterfalls are on every hand; the dazzling snow and ice glean through the firs as you walk on a narrow mountain track on which no wheeled thing can travel. The green gloom of the forest is relieved by brilliant sunshine and always the sough of the wind through the trees sneaks to one mysteribrilliant sunshine and always the sough of the wind through the trees speaks to one mysteri-ously. Here, too, is Roselani, a delightful holiday resort, with its wonderful glacier gorge which is second to none in Switzerland. Let Grindelwald be your sleeping place that night and do not forget to see the Obergrindelwald Glacier before you reach the town. Its white-ness is seen across gay meadows full of flowers. Next day I walked up the further Little



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eople; Foreigners assisted with English if required; near Warwick Av. tube or 'bus 6 and 18; (2d. fare to Swiss School, Fitzroy Square). Terms moderate.—44, Suther-land-avenue, W.9. Phone Abercorn 2895, or call after 6 o'clock.

Scheidegg Pass-for, the walk just described is

called the Great Scheidegg. Here one passes such peaks as the Mönch, Eiger and Jungfrau, and never shall I forget Eiger and Jungfrau, and never shall I forget the sound of the crashing avalanches down its steep crags, or the sight of the ice crushed to powder in its fall. The walk to Wengen and Lauterbrunnen and then Inferlaken is easy and pleasant, and a fitting end to a fortnight's holiday. After the walk you sail up Lake Thun, and then on to Spiez, and so home. The memory of such a walking tour in such scenes of grandeur will pass only with life itself. One mere holiday article which may be of

One more holiday article, which may be of great interest to visitors to Switzerland :

Valais and its Valleys.

Jalais and its Valleys. Jalais and its Valleys. The Spectator, 29th June. Not without reason the canton of Valais claims to be the heart of Switzerland. Never-theless, though parts of it are very well known, the majority of its beauty spots have never been heard of by tourists, who pass them by in the train or avoid them for places more crowded and no more lovely. Sion, its capital, standing on two castle-crowned hills and with a thrilling mediaeval history, is an example. Let us start with the two valleys lying to the east of the canton, not far from the Pass of Simplon. Get out at Stalden, the first stop, and let the busy, smoky, overcrowded little train puff away towards the Zermatt hotels without you, and you will find yourself in a valley where solitude is for hours often broken only by the roaring of the torrential Saaser Visp, where the flora is less preyed upon by tourists, and the villages are as hospitable as they well could be. Saas-fee, six hundred feet higher than Zermatt, lies most picturesquely in velvety meadows, surrounded by an ampli-theater of mountains. with the great Fee

they well could be. Saas-tee, six hundred feet higher than Zermatt, lies most picturesquely in velvety meadows, surrounded by an amphi-theatre of mountains, with the great Fee glacier gleaming in the sunshine far above. Farther west we come to Sion, and the phenomenon of the Visp valleys is repeated There are again two valleys here. That of Horemence, leading to Arolla, is well served by post-motor and comparatively crowded in sum-mer, but the Val d'Herens, in which the chief centre is Evolène, remains unknown beyond Mayens de Sion and Vex. There is a superb view from Vex up this valley, which alone is sufficient to inspire multitudes to invade it. The road is both good and picturesque, running high above the stream of the Borgne, passing the curious formation known as the Pyramids of Enseigne, and a number of unusually charm-ing little log cabin villages. In this valley— in Evolène, at any rato—the traditional Valaisian costumes are genuinely worn on Sun-days; not put or, as is the case in some villages, for the varpresen of editiving taurists.

In Frohene, at any rate—the traditional Valaisian costumes are genuinely worn on Sun-days : not put or, as is the case in some villages, for the purposes of edifying tourists. To my mind no valley in Southern Switzer-land is more charming than the Val d'Illiez, near the head of which stands the well-known village of Champéry. For one thing, it gives an musual impression of spaciousness ; for an-other, it is eternally green, an Emerald Valley if there ever was one; for a third, its heights— the great chain of the Dents du Midi—are hardly surpassed in the country. The goal of most who tramp or tour this valley will be Champéry, and never had a vil-lage a more attractive approach than this. " It would seem to have been set before the Dents du Midi at the most favourable angle," wrote a Frenchman once, " like a seat before a pic-ture in some gallery." That is exactly the im-pression of the tourist as he contemplates the range from one of the numerous hotel balconies which the village can now offer him. A visit the Champion is a contemplate sean for the sound for the sound sean to a space and the sound sean the sound for the village a more shore the balconies which the village can now offer him. A visit which the village can now offer him. A visit to Champéry is an experience not soon for-gotten, and I courfess that of all the valleys of Valais I love it best.

Swiss Guards and a Dog.

The question whether the extradition clause in the Concordat accompanying the Lateran Pact of Conciliation between the Italian State and the Vaticar City extends to the Rome Municipal Dog-catching Department, has been hemselve up here by the conduct of a stray dog brought up here by the conduct of a stray dog in St. Peter's square. The dog, whilst in the neutral territory of

St. Peter's square, was chased by two dog-catchers, but avoided them by taking refuge beyond the frontier of the Vatican city. Swiss guards stopped the dog-catchers in their pur-suit, and thus raised the question of territorial rights.

A crowd gathered when the dog-catchers were confronted by the Swiss guards, and langhed when they were informed that beyond haughed when they were informed that beyond the Charlemagne Arch of St. Peter's sequare an-other State began, and that to apprehend the dog it was necessary to have recourse to diplo-matic channels. Meanwhile, the canine culprit lay beside the stones on the Piazza Santa Marta, sardonically watching its persecutors.— Chicago Tribune.

Unicago Tribune. Well, well, I quite understand the zeal of the Swiss Guards, after all, newly acquired rights generally make for zeal and what are diplomatic channels after all? Do not most of us remember the famous "Dienstweg"?

OUR GOTTFRIED KELLER.

It is significant that Gottfried Keller, adit is significant that Gottried Kener, ad-mittedly Switzerland's greatest writer, should have been of the people, for only a man of the people could have given Switzerland her true ex-pression of literature. Other countries, faced with a less bitter struggle for existence and a less urgent need to protect their national con-sciousness against foreign influences, have evolved a type of culture best expressed in their salons or their universities, and divided by a deep gulf or their universities, and divided by a deep gulf from the world of labour. But the real spirit of the Swiss lives, even to-day, in their workshops and on their farms, and the most highly cultured among them feel a kinship with it which has been lost in other countries. Whatever wealth or learning they have acquired, the Swiss remain essentially the descendants of that handful of peasants who threw off the Hapsburg yoke. The meting nucleic field of the Swise finds its

The native patriotism of the Swiss finds its The native patriotism of the Swiss finds its simplest and finest expression in Keller. He loved his country as he loved nature, with a robust, hearty love. No fruitless wallowing in feeling troubled his vision of either. He was politically active throughout his life, not with rolitics as a game, but with politics as the seek-ing for the best his country could achieve. Dan-gers best the patriot of a small country—on the ages beset the patriot of a small country of the active. Dar-gers beset the patriot of a small country—on the one hand, a parochial self-satisfaction at much achieved with small means, on the other, a too great readiness to acquire from other countries great readmess to acquire from other countries in the mistaken attempt to enlarge spiritual hor-izons. From both these errors Keller was free. Few men who have spent their most active years within the frontiers of their own country have seen it so clearly as Keller saw his, and all he wanted from it was the best it could do and be.

What is most characteristic in Keller, how ever and what is probably the most timeless ele-ment in his work, is his humour. It pours forth ceasessly, in limitless variations. It is refresh-ingly free from the artifices of the humorist—not once do we find that common trick of a leitmotif once do we find that common trick of a leitmotif of phrase or gesture by which we are so often warned that the funny man is being funny. Kel-ler had no need of such crutches for a stumbling invention. In fact, it is but rarely that he has recourse to the spoken word to make his people achieve their comic effect. His humour is drawn from life itself by his own rich sense of the in-herent ridiculousness of people and their spon-taneous reactions. When, as in *Spicgel* or the *Combunakers*, his own favourite story, with in-finite gusto he throws aside all restraint and lets his exuberant imagination carry him into riotous farce, he is great. Here, nerhaus, more than his exuberant imagination carry him into riotous farce, he is great. Here, perhaps, more than anywhere else, lies the reason why he has been more than once called Shakespearean. How-over much loving fanaticism the word may con-tain, it has a certain justification precisely in Keller's instinctive sense of the comic. And it is curious how, in other work, his humour, which could be so vigorous and rude in the *Combmakers*, takes on, particularly in the *Seven Legends*, that lyrical and tender note of which Shakespeare was the master. In fact, his humour does follow some-thing like the curve of Shakespeare's. He is of course, not a faultless writer. He

thing like the curve of Shakespeare's. If e is, of course, not a faultless writer. He is prone to preach, and, when he has a moral to point, his artistic instinct faiters. His method of narration, which at its best is splendidly broad and leisurely, disdaining baits for the hasty or sen-timental, at its worst can be really tedious. To attempt to estimate his place in European litera-ture would be dangerous, for it is easy to overrate one who stands so much alone. It cannot be claimed for a moment that Keller is a genius of the dimensions of a Shakespeare, a Balzac, or a Tolstoy, for whom no frontiers exist. For him, frontiers do exist, and they are the frontiers of The dimensions of a Snagespeare, a barzac, of a Tolstoy, for whom no frontiers exist. For him, frontiers do exist, and they are the frontiers of Switzerland. But by all that is best in his art, he has brought that particular mode of being which is Swiss into the European picture, given it *droit* de cité there and enriched that picture by just so de cité there and enriched that picture by just so much. For there is more than Switzerland in Kelier, there is humanity; he has, preserving all the peculiarities of the local, given it general sig-nificance. He has, of course, his limits; he can by no means correspond to all moods. He has none of those " blank misgivings," those " obslin-ate questionings " which can only find their ex-pression in art. But what he gives us is based on really personal elements. The beauty of Sali and Vrenchen's morning walk, their last journey on the river, the Combunkers' futile race, the delicate humour of the Legends—these are things which do not pall or fade. It is, in its buffoonery, delicate humour of the Legends—these are things which do not pall or fade. It is, in its buffoonery, its tenderness, its pathos, the kind of art to which the mind turns with a sense of relief from much of the exhausting soul-searchings of to-day. There is human joy and sorrow in it, and rollicking fun. and, beneath it all, a very sound source in it, and routeking itm, and, beneath it all, a very sound sense of the values of life on earth. It may be limited, but it is not liftle, and if Meister Gottfried's seat among the immortals be a humble one, it is but what he himself, in true humility, would have deemed right.

M. D. HOLLINGER.

(Extract from the translator's introduction to " The People of Seldwyla and Seven Legends," recently published by Messrs. J. M. Dent & Son, at 7s. 6d. net.).

The Swiss Watchmaking Industry.

In the course of the first term of 1929, exports the watchmaking industry remained practi-In the conste of the first term of 1525, exports in the watchmaking industry remained practi-cally the same as those of the preceding year. The figures attained are roughly the following: 4.6 million watches, cases and works, representing a total value of 57.8 million francs. A fact which should not be overlooked and which is a confina-tion of our excellent reputation in the branch, is that the export of detached parts, and works without cases, has decreased. Inasmuch as per-fect working can only be guaranteed when watches are regulated and cased in Switzerland, the change is entirely in our favour and is undoubtedly due to the far-seeing policy of the "Trust de l'Ebauche." In addition to this export of watch cases has also increased which tends to lessen the auxiety caused, of latter years, by the competition of foreign case manufacturers. And lastly, ex-ports of wrist-watches show an extraordinary in-crease, having reached the figure of 140,000 pieces. Exports to the United States of America are in

Exports to the United States of America are Exports to the United States of America are also higher, which should not be attributed, says the Review " La Fédération horlogère " to a threatened rise in the duty imposed, a condition which is bound to remain, for some time to come, a great source of worry to all Jura manufacturers. A careful examination of the statistics shows that the real cause is to be sought in the development of the sale of ordinary metal watches, particularly of wrist watches wold on the American market of wrist-watches, sold on the American market.

of wrist-watches, sold on the American market. In Great Britain where unemployment and the puzzle of the elections weighed heavily in the balance during the passed months, the sale of watches suffered a decrease. The same may be said of Germany where, for the last year, business has shown signs of relaxation, a phenomenon which does not seem wholly unrelated to the credit crisis. And finally in Spain a certain de-crease is also noticeable in the sales which will un-doubtedly, be duly compensated by the favourable results of the Barcelona Exhibition, where the campaign of publicity undertaken by our foremost factories will not pass unnoticed. S.I.T.

Pocket Atlas for Motorists.

This pamphlet has been published with a re-vised text in English, French, German and Italian and with all the latest regulations regard-ing motor traffic on the ordinary and Alpine roads of Switzerland. It contains nine maps of all the motor roads of Switzerland, a list of the main roads, as well as all the information regarding customs, formalities and the transport of motor cars through the alpine tunnels, the postal motor coach service, regulations concerning the alpine roads and passes, a list of the Swiss Customs offi-ces. It may be obtained from the Swiss National Tourist Office or its agencies abroad. Price 3 frs. (discount to retailers).

A NEW SWISS NOVEL.

Gadscha Puti, a posthumous novel of the Far East by Hans Morgenthaler, published by A. Franke A.G., Borne, Price Fr. 7.20 (paper cover Fr. 5.50).

We follow the young Swiss Infeld as he, full of energy, full of youthful enthusiasm, leaves his native land, travels by land and sea to the shores of far off Siam, up on a second class railway to one of the outposts of civilisation. We accomone of the outposts of civilisation. We accom-pany him on his tours always looking out for ore, always disappointed; together with him we sym-pathise with his friend and countryman Schneider who worked for the same firm in a for-lorn part of the country and in a forlorn position. We laugh with him over the clumsiness of a third Swiss who took to a brown girl and handled her as hopelessly as he handled his prospective mines. There is life, hot air, wild speculation, in these pages. Yet there is enough humour to let us be-lieve what we read, though the whole "geme" is pessimistic to the extreme. The pictures of the swindling and drinking outpost managers of the mighty Firm Almeira, the nice but undecided man-ager, the life of lust and desire in town, they are angany r trim atmetra, the nice but undecided man-ager, the life of last and desire in town, they are all pictures as seen through the magnifying glass, exaggerated as far as the general view is con-cerned, but true, only too true, if looked at in their isolation. A true picture of our veneer culture. This is a novel well worth reading.

JOHN HENRY.

Drink delicious Ovaltine	
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