

Zeitschrift: The Swiss observer : the journal of the Federation of Swiss Societies in the UK
Herausgeber: Federation of Swiss Societies in the United Kingdom
Band: - (1937)
Heft: 823

Artikel: La politique
Autor: L.S.
DOI: <https://doi.org/10.5169/seals-695210>

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LA POLITIQUE

L'appétit du fisc fédéral

Une grande partie de la presse suisse s'élève avec ensemble et vigueur contre le projet malencontreux d'impôt sur l'accroissement de la fortune, dernière trouvaille des bureaux de M. Meyer. De toutes parts, les protestations affluent contre cette nouvelle mainmise du fisc fédéral sur les ressources normales des cantons; et l'on ne pourra pas prétendre qu'il ne s'agit que d'une manifestation de plus de la mauvaise humeur des Romands; car, dans la Suisse allemande, on tient aussi pour abusif et inopportun ce projet d'imposition.

Après d'autres le canton de Glaris — pour ne citer que cet exemple — vient d'adresser au Conseil fédéral une lettre où il relève très justement que les impôts directs actuels, aggravés de l'impôt fédéral de crise, atteignent la limite maximum et qu'il n'est pas possible de demander aux contribuables ce sacrifice supplémentaire.

Nous avons déjà dit, il y a plus d'un mois, les raisons pour lesquelles un impôt fédéral sur l'accroissement de la fortune serait injuste. Les critiques émises à ce sujet dans les milieux les plus divers ne semblent pas avoir eu, pour le moment, beaucoup d'écho à l'ancien Bernerhof. Il est vrai que les vacances ont passé sur cette dispute l'éponge de l'oubli. Mais la rentrée approche; et comme le parlement devra s'occuper, en septembre, de la prorogation du plan financier, le moment est favorable pour répéter que l'on commettrait une grave erreur, que l'on poserait un dangereux précédent, en entrant dans la voie ouverte par le grand argentier et ses très influents conseillers.

On peut encore espérer, d'ailleurs, que l'opposition sera forte, dans les deux Chambres, notamment au Conseil des Etats, les représentants des cantons étant mieux placés que n'importe qui pour mesurer les effets fâcheux de l'appétit croissant du fisc fédéral. La commission des finances du National, qui s'effraie d'ici peu ferait preuve de sagesse et d'esprit politique si elle refusait carrément son approbation.

Il importe de maintenir chez nous le principe, jadis intangible, aujourd'hui battu en brèche, selon lequel les impôts directs sont réservés aux cantons, la Confédération percevant les contributions indirectes. Certes, l'impôt fédéral de crise, successeur de l'impôt de guerre, est en flagrante contradiction avec cette répartition équitable des ressources. Mais c'est bien pourquoi, tout en le faisant durer, on n'a osé lui donner qu'un caractère provisoire. A aucun prix les citoyens ne doivent tolérer que la Confédération étende ses prétentions et considère comme normal de percevoir des impôts directs,

EAST TO APPENZEL

By JAMES LAMAR

I wasn't particularly surprised when I met Dick Martin in Zurich. Here, in Switzerland's largest city, you can meet people from all over the world. There are White Russians, some genuine, who recall wistfully the halcyon days of Czardom, and refugees who tell grim tales of revolt torn Spain. There are American business men who do not at all answer the Babbitt description, and Englishmen who sip their whiskeys and soda and murmur well-bred comments over happenings past and present. There are Dutchmen, with their robust humor of the belly-laugh, and medical students at the University who speak raucous and fluent New Yorkese. There are, incidentally, also Swiss.

I was sitting in the lounge of the Baur au Lac making a half-hearted attempt at reading the latest edition of the Paris New York Herald Tribune. Should I go to see "Mutiny on the Bounty," which was probably ruined because of the German synchronization, or should I play a few rubbers of bridge? Again, I might go for a stroll in the August rain, but then I had never joined the ranks of the oh-how-I-love-to-walk-in-the-rain-don't-you walkers. A long afternoon loomed ahead.

And then Dick Martin, who claims Boston as his home in spite of the fact that he hasn't seen Beacon Hill in years, rushed into the room with that perpetual air of his of being in a great hurry to get to something very important. When he saw me he grinned just as if he had expected to meet me here.

"How are you?" he said as we shook hands. "Except for a dampish touch of Weltschmerz, fine, thanks. And what are you doing in Zurich? I thought you were staying in Paris for another month."

"I was. But last week, right after you left, my second cousin Peter invited me for a holiday in Rehtobel."

"And where is that?" I asked.

"In canton Appenzel. His family lives there. By the way, why don't you come along for the week-end? They'd be glad to have you."

"To Appenzel?" Pratically the only things

fût-ce en en abandonnant, à titre d'os à ronger, une partie aux cantons.

Il ne faut pas oublier que les bénéfices, très aléatoires, réalisés par la dévaluation, sont compensés par la perte que subit le capital nominal. En outre, lesdits bénéfices sont déjà soumis à une double imposition: l'impôt direct cantonal sur la fortune et l'impôt fédéral de crise. Créer une troisième taille, ce serait véritablement une exaction.

D'autant plus qu'il s'agirait, en somme — de quelque nom qu'on le baptise — d'un prélèvement sur la fortune. Or le peuple suisse s'est prononcé très explicitement, voici quelque quinze ans, sur cette question. C'est à une énorme majorité qu'il a repoussé l'idée d'une mesure spoliatrice. Rien ne permet d'affirmer qu'il ait changé d'opinion; nous croyons, précisément, que, consulté derechef, il rendrait une réponse négative, tout comme en 1922.

Seulement on se garde bien de le consulter, ce bon peuple! Parbleu! Ses réactions sont trop saines pour n'alarmer point certains politiciens. La clause d'urgence, l'alpha et l'oméga de ceux qui n'ont plus la confiance publique, est là pour quelque chose!

L.S.

EDITOR'S COMMUNICATIONS.

1st of August Celebrations Abroad.

Perusing a large number of Swiss papers, I have noticed that practically every Swiss Colony in the four corners of the earth, has officially celebrated our National Day.

It is to me, and I am sure to many of my compatriots in this country, a matter of deep regret, that the London Colony, which is one of the most important colonies, has for the last few years not been able to officially celebrate the anniversary of the birth of the Swiss Confederation.

One reason given, was, that a great number of our countrymen are absent on this date, it may be so, but I am sure that amongst the 8-9,000 Swiss who are residing in London, one could muster at least a few hundred, who would be willing to assemble on this day to pay a befitting tribute to their country on this conspicuous anniversary.

The Swiss Colony has on many occasions shown their deep attachment to their mother country, and I am convinced that a 1st of August celebration in London would be welcome by many. Let us hope that the year 1938 will again witness a patriotic gathering on the

1st of August.

I know about this section of the country were that the Appenzel peasants were highly reputed yodelers, and that somewhere in the district was the famed Säntis, with a new suspension railroad running to its summit.

"Why not?" Dick said. "I'll guarantee you a surprise. For some reason or other the majority of tourists ignore the region. But it is really charming—Switzerland unspoiled. You'll like it. Besides, two Americans will be an event up there."

"All right." I decided. "But it better be good. When do we leave?"

"We'll meet Peter tonight and decide then. He works here in Zurich and usually goes home for the week-end. As far as I know, we'll take the ten something train in the morning."

So Dick, Peter Rietmann and I were on the express train that left the next morning for St. Gall, capital of its canton and centre of Switzerland's embroidery trade. It was a bright day, and the long electric "flyer" rolled swiftly through the varied landscapes. The only stop was at Winterthur, and it was just a little past noon when the train nosed into the station at St. Gall.

It was unusually warm in the city, and Peter said it would be a good idea to have lunch at the restaurant up on the Freudenberg, a hill just outside the city. It was only an easy half hour walk through richly scented pine forests to the top, and here it was already much cooler.

The restaurant occupied the lower floor of an old farmhouse that was shaded by surrounding chestnut and elm trees. From the veranda where we had our table you could see almost all of Lake Constance, which was a pale shimmering blue as the sunlight danced over the waters. On the far side of the lake was Germany, and bit of white in the hazy green of the distance was Friedrichshafen.

"It must seem strange to Americans when they actually see how close the countries in Europe are together," Peter said. "You see there?" He pointed towards the south where the lake was hidden behind the hills. "That's Austria. And Italy isn't so very far away, even from here."

Holiday Reminiscences.

Many of our readers have this year again paid a visit to the "old country," and have no doubt spent happy hours there.

The Editor would be grateful to publish some of their experiences in the columns of the "Swiss Observer," and hopes that some of the readers will oblige him with welcome "copy."

DIE SCHWEIZERISCHEN KUNSTMUSEEN

Jede schweizerische Stadt besitzt ihre eigene Tradition der Kunst und Kunstpflege. Schon im vergangenen Jahrhundert entstanden zahlreiche Museumsbauten, und unter Mitwirkung der Eidgenossenschaft wurde allenthalben hauptsächlich schweizerische Kunst in planmässiger Weise gesammelt. Erstaunlich ist die Tatsache, dass auf dem engbegrenzten Gebiet der Schweiz im Laufe der letzten Jahrzehnte nicht weniger als sieben Neubauten grossen Stils geschaffen wurden. 1898 bis 1906 entstand in Lausanne das imposante Palais de Rumine, in welchem die Universität, Bibliothek und Kunstsammlung vereinigt wurden. Im Jahre 1910 wurden zwei völlig verschiedenartige Bauwerke eingeweiht: der monumentale Palast des "Musée d'Art et d'Histoire" in Genf und der überraschend moderne Bau des Kunsthauses in Zurich, dessen hohe Glasdächer etwas ganz Neues bedekten. 1916 folgte Winterthur, die Stadt der Kunstmäzene, mit einem vornehm ausgestatteten Neubau, der für die Führung des Oberlichtes eine neue Konstruktionsart des Daches erprobte. Das Zürcher Kunsthaus erhielt 1925 einen konsequent modernen Erweiterungsbau mit einem mächtigen Hodlersaal, einer Skulpturengalerie und einem durch die Stockwerke gehenden Studiensaal. Dann folgte 1933 Luzern mit dem Kunst- und Kongressgebäude am See, das wiederum für seine langen Oberlichthallen eine neue Art der Deckenkonstruktion einführte. Das Jahr 1936 brachte gleich zwei neue Eröffnungen: das Kunstmuseum in Bern erhielt einen grossen, hervorragend eingerichteten Erweiterungsbau, und das altertümliche Kunstmuseum Basel konnte in einen monumentalen Neubau übersiedeln. Hier sind die raffinierten technischen Einrichtungen und die künstlerische Gestaltung der vielen Bildersäle gleichermassen bewundernswert.—Bereits ist in Schaffhausen das neue Kunstmuseum neben dem prachtvollen Klostermuseum Allerheiligen im Rohbau fertiggestellt. Als technische Neuerung soll hier die Fussbodenheizung nach altrömischem Vorbild erprobt werden. In den vorbildlich eingerichteten schweizerischen Kunstmuseen erhält man einen umfassenden Überblick über das historische und neuzeitliche Kunstschaffen des Landes.

S. V. Z.

"No wonder they all watch each other like little boys who are afraid the others may steal their lollipops." Dick said.

"Yes. Very suspicious little boys." Peter replied. "There's no distance over here that acts as a natural defense."

"Peter is a lieutenant here in the army." Dick said. "Artillery."

Peter turned to me and said: "Of course you know that we have, like the others, compulsory military service in Switzerland. I'll have to report for six weeks' service next month. We're going to have some extensive manoeuvres, and it will probably be a tiring stretch for all of us in our Division."

It was hard to comprehend, sitting here, all the undercurrents of politics and the unrest that seem to be such an integral and ever present part of Europe. Everything here denied it.

Below, St. Gall was drowsy and quite. Fluddled clumps of houses were cut by winding streets which were now almost deserted during the noonday lull. The twin steeples of the Abbey Cathedral rose over the red tiled roofs, and near the Bahnhof, a snub-nosed green trolley was edging slowly along. Behind us was the Säntis, a jagged mass of snow patched rock which loomed skyward and dominated the lesser mountains at its base. As far as you could see, green hills rolled away to the horizon, and all around was rich pasture land and forests, and brown and yellow grain fields. It was Switzerland in a pastoral mood.

Later in the afternoon we went back to the railroad station in St. Gall and met Peter's brother Hans, who had come to meet us in the family car. He said that he had to see someone in Heiden, so we decided we might as well spend the evening there before going to Rehtobel. The car was an old Renault, and though it coughed and grunted a symphony of protest, it still managed to rattle over the winding roads at a good pace.

Heiden, a charming little resort overlooking Lake Constance, is so close to Austria that in forty-five minutes you can reach Innsbruck. Hans said he often made it in less. As we drove into the town, you could see across the lake to both