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de la même façon. Dans les deux cas c'est la matière première, fondamentalement nécessaire qui est visée par l'impôt: d'un côté le tabac brut, de l'autre l'orge et le malt. Enfin, pour être complet, la bière étrangère comme la cigarette étrangère sera assujettie à un droit de douane spécial, s'ajoutant à l'ordinaire.

Et maintenant que nous avons vu comment fonctionnera la machine, voyons quel est son rendement supposé.

Le Conseil Fédéral dans son Message établit que le peuple suisse consomme annuellement 1,8 millions d'hectolitres de bière. Le premier impôt prévu sur ce chiffre devait rapporter 10 millions. Ce qui n'a en somme rien que de très normal. La charge eût été inférieure à 6 centimes par litre, alors que dans d'autres pays qui ont un impôt semblable, elle est toujours plus forte. L'Allemagne touche 8 centimes par litre, la Suède 12, le Danemark 14, la Norvège 22 et finalement la Grande-Bretagne—oui, Messieurs!—61.

Mais nos autorités ont craint que ces 6 centimes ne soient supportés entièrement par le consommateur. Ils ont donc diminué leurs estimations et réclament seulement 5 millions de cette nouvelle ressource, ce qui grève chaque litre d'un impôt de 2,8 centimes environ. Avouez avec moi que ce n'est pas excessif, dès que l'on admet le principe de l'impôt sur la bière!

Tout est là! Qu'en pensera le peuple suisse, qui, la chose est dès maintenant presque certaine sera appelé à trancher cette question de son droit souverain.

"UN SUISSE QUELCONQUE."

"MAGGIO."

Tanti anni son passati; tanti estati, colla lunghezza di tanti rigidi inverni! ed ancora sei qui, o maggio, o bel maggio... e ancora m'apporti illusioni volanti, apparizioni, come sogno fuggente, di fanciulle bianco vestite, di ghirlande intrecciate, di gare festose di zelo e di bontà... dedicate al mese di "Maria"; ed ancora m'inteneriscono malgrado la lontananza degli anni e dello spazio...

Maggio, o bel maggio, tu sei venuto a dirci che dal verde profumato dei prati, dal soave, poetico sfondo delle colline baciato dal sole, tu sei la festa della primavera, tu che porti la gioia, riscaldi i cuori, abbellisci il palazzo marmoreo ed illumini l'oscuro tugurio...

Per te un tempo s'impantava sulle piazze l'albero simbolico, e cavalieri e dame, intrecciando le mani, danzavano a te dattorno, ineguagliando alla vita, alla dea Flora, all'amore... e l'eco languido e melodioso dei dolci riti risuonava nell'aria, si sperdeva nella serata placida, stellata...

E durante il tuo regno sul trono dei tempi, o maggio, che si compiva la cerimonia delle nozze di Venezia col mare, quando dalla superba gondola dogale il capo della Serenissima, gettava nelle onde dell'Adriatico l'anello rituale...

Maggio, o bel maggio, già consacrato ad Apollo, dio della bellezza e della poesia, tu sei sempre bello anche se le pittoresche e poetiche cerimonie dei secoli andati non sono più che pallide ombre... forse l'anima del popolo di quei tempi era più placida e serena e meglio sentiva e si commoveva alle funzioni sacre e alle armoniose e solenne voci della natura...

Maggio, o bel maggio, ma tu sei sempre bello... l'arietta tua leggera e fresca penetra, all'alba, nel frondame degli alberi in fiore e desta gli uccelli nei prati... essi cantano la loro flebile canzone... la melodia prolungata riavviva i cuori come mistica promessa...

Ed ora te ne vai, o maggio, tramonti nella ridda vertiginosa del tempo, sparisce in una nuvola d'incenso profumato... te ne vai, inghirlandato di festoni, corone e gettiti di fiori... te ne vai in un pio, un tenero pellegrinaggio, e ritornerai quest'altro anno e sempre, colla stessa tua freschezza primaverile, illusione di gioventù...

E gli uccelli nei prati cantano la loro flebile canzone... v'è nell'aria un benessere nuovo, insolito, un'armonia di pace... gli uccelli cantano e l'eco echeggia come musica trionfale attraverso lo spazio... sale fino alle stelle morenti, ridiscende sulla terra... "Pace" sussurra maggio!

T. LUNGI-REZZONICO.

FINANCIAL AND COMMERCIAL NEWS FROM SWITZERLAND.

The accounts of the Swiss Federal Railways, which are analysed in the current monthly bulletin issued by the Swiss Bank Corporation, contain some very interesting particulars regarding the comparative costs of steam and electric traction. Thanks to the steady progress which has been made in the work of electrifying the system, the number of "locomotive-kilometres" run in 1925 has risen to more than 13 million, as compared with somewhat less than 6 million in 1923, and 9½ million in 1924. The cost of the power supplied, which includes the cost of equipping and running the power stations, etc., has increased in the same period from 7½ to 12½ million francs in round figures, so that the average cost of running per locomotive per kilometre works out at 93 centimes in 1925, as compared with 1.28 frs. in 1923. The corresponding cost for steam traction works out at 70 centimes, as compared with 97 centimes

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in 1925. This latter improvement may be put down to the effects of lower coal prices, while the reduction in the costs of the electric services is due to the more economic use of current, which has been rendered possible by more complete operation of the electrified system.

It would, however, appear from these figures that coal is, after all, cheaper than electricity, and critics of the Swiss Railways' policy may well question whether the great efforts made to extend the scope of the electrified lines have, after all, been fully justified. The authorities of the Railways are, however, ready to defend their position, and point out that the power consumed on the electric lines was mostly on sections where the gradient is very steep or where the density of traffic is very intense. Thus, if the cost is calculated in relation to the tonnage carried, it will be found that by steam traction the cost per kilometre for every 1,000 tons is Frs. 3.83, whereas by electricity it works out at Frs. 3.25.

The cost of coal is at present, no doubt, on something like a stabilised basis, and no very violent fluctuations need be expected, but any further development of traffic on the electrified lines will automatically assist the economic working of those lines and lead to a cheapening of costs.

The political aspect is, moreover, one of the greatest importance, and not to be overlooked in view of the great difficulties which were experienced during the war in securing the necessary coal supplies to carry on the railway services and the general industrial activities of the community. Switzerland has an asset of the greatest importance in her available supplies of water power, while she has no coal mines. The independence which she is gaining with every mile of her railways which is rendered free of the coal supplies may be considered to be an ample offset to any apparent temporary expense.

QUOTATIONS from the SWISS STOCK EXCHANGES.

	BONDS.	May 10		May 17	
		Fr.	Fr.	Fr.	Fr.
	Confederation 3% 1903	...	80.00	...	80.00
	5% 1917, VIII Mob. Ln.	...	101.67	...	101.50
	Federal Railways 3½% A-K	...	82.77	...	83.00
	" " 1924 IV Elect. Ln.	...	102.50	...	102.12
	SHARES.	Nom.		May 10	
		Fr.	Fr.	Fr.	Fr.
	Swiss Bank Corporation	...	500	711	714
	Crédit Suisse	...	500	770	775
	Union de Banques Suisses	...	500	625	617
	Société pour l'Industrie Chimique	...	1000	1782	1867
	Fabrique Chimique ci-dev. Sandoz	...	1000	3355	3300
	Soc. Ind. pour la Schappe	...	1000	2915	2920
	S.A. Brown Boveri	...	350	450	452
	C. F. Bally	...	1000	1290	1300
	Nestlé & Anglo-Swiss Cond. Mk. Co.	...	200	357	379
	Entreprises Sulzer S.A.	...	1000	975	992
	Comp. de Savig sur le Lac Léman	...	500	580	580
	Linochem A.G. Giubiasco	...	100	82	82
	Maschinenfabrik Oerlikon	...	500	732	742

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Jeudi, 27 Mai—'Comment on s'éloigne de Dieu'

Vendredi, 28 Mai—'Comment on revient à Dieu'

Samedi, 29 Mai—'Comment on marche avec Dieu'

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