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pay your tribute to Switzerland." This is certainly true, as we have seen, especially during the war. To this, however, it can be replied that a Swiss woman who would otherwise have been able to earn her living, but is destitute, has to be helped also, although she has never paid any military exemption tax.

It should also be considered, in this connection, how many million francs these Swiss abroad send to Switzerland every year in the form of presents, subscriptions to societies, payments to needy relatives, insurance premiums, etc. If a statistic were made it is certain that the Homeland would not be shown as a creditor.

Of the Swiss known to us, many send to their aged parents several times the amount of the military exemption tax, rather than help paying the expensive administrative apparatus of the Confederation. They have learned to know here a well functioning, easy, adaptable and, therefore, cheaper administration. They would also be prepared to invest some of their spare cash in Switzerland, if they had not to fear the Military Exemption Tax officials, as well as the Coupon and Stamp Duties.

In nearly all the large cities abroad there are Swiss Benevolent Societies for the help of the needy Swiss. The Swiss abroad, therefore, mostly help themselves.

They also know full well that there fellow-citizens who have remained in the Homeland have to pay heavy enough taxes for the fresh air they are allowed to breathe. They get to know this from their relatives and, occasionally, from the *Bund* and other newspapers. In foreign countries also, however, one has to manage very carefully.

In Switzerland people seem to be under the impression that the Swiss in the U.S.A. are all swimming in plenty. Few appear to realise that it is always more difficult to make a start in a foreign country, and that the majority of the Swiss abroad never manage quite to get beyond the first hurdle and free themselves from cares.

Whilst Germany, for instance, in spite of her colossal war costs, helps her "colonies" through a variety of subsidies, e.g., for schools, in order to preserve and foster Germanism and find markets for her products, Switzerland de-nationalises her citizens abroad by means of unjust taxes. Due to this she has to complain about export difficulties and thinks mighty little that it is really the Swiss resident abroad who could best make propaganda for Swiss goods.

Switzerland could therefore derive a greater benefit if she would forego such taxes, especially as to a very large extent she can never collect them. In that case the bitterness caused to the Swiss abroad would disappear and the contact with the Homeland would remain a living link. In spite of all the criticism which is levelled against Switzerland, patriotism is not dead, otherwise one would not trouble about the matter at all. As long as newspapers from home provide as much pleasure for the Swiss in foreign countries as the red pallet to the marksman, as long as bundles of newspapers are passed from one Swiss family to another, it will not be possible to level the reproach at our fellow-citizens abroad that they have lost all feelings for their native land.

What puzzles the Swiss in the U.S.A. is, that such a towering difference should be necessary between taxation here and in Switzerland. A married man, with wife and two children, having an income of over 30,000 francs, and owning his own house, pays here little over 600 francs income and property tax. The reader can reckon out for himself how many times more one would have to pay in Switzerland under the same circumstances. We have here, also, a costly army and, in addition, a large navy; we have also to build schools and roads, and the salaries of the civil servants are higher here than in Switzerland. Why, however, is the postal service in this country 20 to 45 per cent. cheaper than in Switzerland? Railways, Telephone and Telegraph are, on principle, left to private undertakings so that they cannot be brought into comparison.

Which are the reasons for such striking differences? In Switzerland we have: An over-large administrative apparatus, deficient working methods, a multitude of states (cantonal affairs) with a corresponding excessive number of administrative posts and, worse still, a great number of councils of every description. In addition, a mass of public houses with too many people who sit about doing nothing; a too large consumption of alcohol, which reduces the working capacity of the community.

Whenever an association shows a deficit there is immediate recourse to a subsidy or loan from the good "daddy" Confederation, or from the Cantonal or Municipal Treasury. Societies which feast themselves in the finest banqueting halls are subsidised with the money of the public. At the same time, however, scientific institutions, like academies, have to go round with the hat to kind-hearted private individuals, in order to keep themselves up to modern requirements. We have, therefore, in Switzerland, paralysing State subsidies instead of progressive initiative—this even in agriculture.

Certainly one sees also, on the other hand, the favourable side of the Old Country, but this is, in any case, acknowledged by everybody, and some see nothing else. Such an attitude does not, however, help one over mistakes and backwardness. The only cure for these is ruthless exposure, the waking up of the Sleeping Beauty. O.B.

SWISS MERCANTILE SOCIETY. EDUCATION DEPARTMENT.

In connection with the scholastic programme the following lectures were given by the students during last week:—

F. Hafter, Baden: "People Whom I Met." Miss C. Fischer, Winterthur: "Observations in the Underground." F. Mathys, Wetzikon: "Politics and Trade" and "Nationalisation." Miss E. Weinmann, Herrliberg-Zürich: "Daughters." Miss E. Keller, Zürich: "Emancipation." Miss O. Eigenheer, Schaffhausen: "Wholesale Manufacture." B. Viret, Lausanne: "General Jomini." M. Wettstein, Zürich: "The World's Most Important Person." T. Mueller, Basle: "Capitalism." H. Dippel, Kreuzlingen: "Jule." C. Wydler, Neftenbach: "The Film Industry." P. Vidondez, Geneva: "Mr. Everyman, student of the S.M.S." O. Bargetzi, Riedholz-Soleure: "Isle of Wight." R. Breiter, St. Moritz: "My Country." L. Baclieri, Locarno: "Locarno." W. Boesiger, Burgdorf: "Prohibition in the U.S.A." R. Homberger, Richterswil: "From Alexandria to Tunis."

The debating classes dealt with the following subject:

"Are you in favour of Separation of Church and State?" Proposer, E. Locher; Opposer, M. Grellet.

"Are you in favour of Women Sitting in Parliament?" Proposer, E. Bendel; Opposer, A. Menz.

"Should the Government Forbid Trusts?" Proposer, J. Blancpain; Opposer, F. Graetzer.

Thursday: A party of over 200 students went on an excursion to Southampton Docks, where they visited the R.M.S. *Acquitania* and also the world's largest Floating Dock.

Friday: A lecture was given by J. Tinkler, Esq. on "The Romance of Words."

Wanted: Translations into English.

Will readers who have the time and inclination occasionally to translate German or French articles into English, for publication in the *Swiss Observer*, kindly send in their names.

Tell your English Friends
to visit

Switzerland

and to buy their Tickets
from

The Swiss Federal Railways,
Carlton House, 11b, Regent St., S.W.1.

FOYER SUISSE, 15, Upper Bedford Pl., W.C.1

Swiss Girls and Ladies are cordially invited to an

AT HOME

EVERY SUNDAY FROM 3.30 P.M.

English Talks, Debates, Singing, Games, etc.

TEAS PROVIDED

Council of Foyer Suisse

THE UNION HELVETIA CLUB

beg to announce that the

SKITTLE CHAMPIONSHIP

is now being played at 1, Gerrard Place, W.1. The final date for playing has been fixed for **MAY 15**

Entrance fee 5s. for 25 consecutive shots including bath and Babels

PRIZES will be DISTRIBUTED at the SWISS SPORTS

also that a

Fete and Battle of Narcissus

has been arranged for May 14 at 9 p.m. Tickets 3s.

SWISS BANK CORPORATION.

99, GRESHAM STREET, E.C.2.
and 11c, REGENT STREET, S.W. 1.

Capital - - £6,400,000

Reserves - - £1,960,000

The WEST END BRANCH
opens Savings Bank Accounts on
which interest will be credited
at 3½ per cent. until further notice.

Swiss Rifle Association

Headquarters: 1, Gerrard Place, W.1
Shooting Range: Opposite Welsh Harp, Hendon.

Swiss Sports Shooting Competition

will be decided during the week-end

MAY 4-5, 11-12 and 18-19

Luncheons and Teas provided for on Sundays.

NEW MEMBERS WELCOME.

CITY SWISS CLUB.

Messieurs les membres sont avisés que la prochaine.

Assemblée Mensuelle

aura lieu le MARDI 7 MAI au Restaurant PAGANI, 42, Gt. Portland Street, W.1 et sera précédée d'un souper à 7 h. (prix 6/6).

Pour faciliter les arrangements, le Comité recommande aux participants de s'annoncer au plus tôt à M. P. F. Boehringer, 23, Leonard St. E.C.2 (Telephone: Clerkenwell 9595).

Ordre du Jour:

Procès-verbal.	Démissions.
Admissions.	Divers.

Divine Services.

EGLISE SUISSE (1762),
(Langue française.)

79, Endell Street, near New Oxford St., W.C.3.

Dimanche, 5 Mai: 150e Sermon de Charité. Calecte spéciale en faveur du Fonds de Secours. M. R. Hoffmann-de Visme.

SCHWEIZERKIRCHE

(Deutschschweizerische Gemeinde)

St. Anne's Church, 9, Gresham Street, E.C.2.
(near General Post Office.)

Sonntag, den 5. Mai, 1929.—11 Uhr vorm.: Gottesdienst, Sonntagsschule.

Englische Predigt: Herr Bischof H. Bury D.D., Assistant Bishop of London.

7 Uhr abends: Gottesdienst.

Dienstag, den 7. Mai, 1929.—Näherein im Foyer Suisse um 3 Uhr nachmittags.

FORTHCOMING EVENTS.

Saturday and Sunday, May 4th and 5th.—SWISS RIFLE ASSOC.: Swiss Sports Shooting Competition at Shooting Range, opposite Welsh Harp, Hendon.

Tuesday, May 7th, at 7 p.m.—CITY SWISS CLUB: Monthly Meeting at Pagani's Restaurant, 42, Gt. Portland Street, W.1.

Friday, May 10th, at 8.15 p.m.—SWISS MERCANTILE SOC.: Lantern Lecture, "With Amundsen to the South Pole," by H. T. Ban-yard, Esq., at Swiss House, 34/35, Fitzroy Square, W.1.

UNION HELVETIA CLUB.—Last date for playing in SKITTLE CHAMPIONSHIP May 15th. (See Advert.)

Wednesday, May 15th, at 8.30 p.m.—SWISS MERCANTILE SOC.: Monthly Meeting at Swiss House, 34/35, Fitzroy Square, W.1.

Wednesday, May 15th, at 7.45 p.m.—NOUVELLE SOCIÉTÉ HELVÉTIQUE: Monthly Meeting of the London Group, followed by a causerie by Mr. Robt. Schiess on "Life in the Swiss Guards in Rome," at Swiss House, 34/35, Fitzroy Square, W.1.

Saturday, May 25th, at 2.30.—SWISS SPORTS at Herne Hill Athletic Grounds.

SWISS RIFLE ASSOC.: Every Saturday and Sunday, Shooting Practice on the Rifle Range near the Welsh Harp, Hendon.

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