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## NEWS FROM THE COLONY.

## THE MILITARY TAX AND THE SWISS ABROAD.

## An N.S.H. Causerie.

The interesting discussion on the Military Tax and the Swiss abroad, which engaged the attention of the last largely attended monthly meeting of the London Group of the New Helvetic Society till a late hour, and resulted in a formal resolution on the subject matter as recorded in last week's issue of the Swiss Observer, was preceded by an introductory talk by Dr. H. W. Egli. As he spoke without a script we must content ourselves with giving our readers a short résumé of the main points and contentions of his causerie which was followed by the audience with so much interest.

Dr. Egli began with a short historical and legal survey of the tax which is such a prolific source of trouble for the relations between many of our compatriots and our home-country. Under our Constitution every male Swiss from 20 to 40 years of age, who for one reason or another is unable to do Military service, is liable to pay an annual tax in lieu. It is regulated by a Federal Law of 1878, but its application is in the hands of the military authorities of each Canton. In 1901 a supplementary law was passed and in 1921 an administrative ordinance was passed tightening up the methods of tax collection. In the first years and right up to the World War the tax was administered in a fairly lax manner. It is after the war and especially since the ordinance of 1921 that the military tax has become a matter of bitter complaints and acute controversy especially amongst the Swiss abroad. The Foreign Secretariat of the New Helvetic Society made itself the champion of those complaints which seemed to have some justification and several postulates demanding a revision of the tax were presented in Parliament in the last two years.

What are the complaints? To begin with the most obvious: the height and the burden of the tax. It comprises a personal minimum of six francs,  $1\frac{1}{2}$  per cent. of the annual income above 600 francs and 0.15 per cent. of the property and "expectations" of the tax-payer. After the age of 32 the rates of the duty are halved. The absurdest point is the tax on "expectations," i.e., on the part of the parents' or grand-parents' property as well as his own. It often happens that the tax-payer never gets a penny of those "expectations" on which he has to pay altogether  $2\frac{1}{2}$  per cent. in twenty years, which certainly can be a great hardship if father or grandfather refuses to jump into the breach. Then there is the  $1\frac{1}{2}$  per cent. income-tax representing roughly one week's earnings. It is little enough by itself but can mean a lot, say, for a family man who has no reserves. The burden falls heaviest on the weakest, the young man who happens to marry early and beget a family. The allowance of 600 francs is utterly inadequate particularly in foreign countries where money does not go a long way.

The next complaint refers to the inequality of the assessment at the hands of the various Cantons. Some look at the tax as a source of income, however poor, and are very strict, others take it more easy, with the result that very unequal assessments are made for men in equal positions. Here again, the Swiss abroad, where the Cantonal separation is wiped out, get to realise and feel the injustice most. Last but not least come the complaints about the methods of collecting the taxes. As there simply often is no other business to transact between the consular and diplomatic authorities and the citizen abroad, the one and only form of contact between the two are only too often demands for tax payment, threats, fines, etc. The consular authorities have to make themselves the collecting agents for the Cantonal offices, have a great deal of work to perform, and come in for unjust criticisms and complaints on that account. They have to send out demand notes, reminders, make their own guess for the assessment as the tax-payer in one out of three cases neglects to send his own declaration, they have to admonish, search for recalcitrants, on occasion deny the prolongation of the passport, etc. Can it be wondered at that in many instances the compatriot feels himself treated unnecessarily harshly or rudely where this or that official is simply performing his duty? A special cause of bitterness is the refusal of the passport where the tax is unpaid.

For the Swiss abroad the hardships of the military tax are intensified just because the authorities have no means to enforce payment every year. The temptation to let the tax run up is strong, next year or the one after, a fellow, sometimes quite respectable, though weak, feels too ashamed to answer the declaration and payment demands. The debt mounts up, payment becomes more and more difficult, a shameful debt separates our compatriot from his country, he becomes an outcast. These cases are not exceptions but shockingly frequent. It is no use being morally indignant about them, often that is quite justified, often

not. The world is like that. There are the strong ones who do their duty and weak ones who simply cannot do it where there is no immediate and continual compulsion. Should they on that account be put into a position where they feel themselves, and thereby become, outcasts from their country?

The speaker's general conclusion was that this certainly should not be so. If the tax had a high practical value, yes, perhaps. But it is merely a mechanistic application of a democratic principle which in the "Fourth Switzerland" undoubtedly does more harm than good. What is the balance for our country? A paltry sum of  $1\frac{1}{2}$  millions of francs — barely £70,000 — per annum on the credit side, on the other much just and unjust grumbling, wrangling, spoiling of contact, feeling of guilt and shame, and an appalling loss of citizens for all practical purposes. The poorer ones amongst us who have no need for a passport never go near the Legation, they drift apart from their country, just because of a few unpaid pounds. This argument more strongly applies to our sons, born abroad, citizens of two countries. When at the age of 20 the tax demands come in, the majority consider this a luxury they cannot afford and they renounce their Swiss allegiance. The loss in number of Swiss citizens may be regarded slightly by some, but there follows a great loss of actual trade which must amount to many times the sum of the tax. Most Swiss abroad will ask for a Swiss product when he remembers that our country is rather good at making what he happens to need, be it a watch or chocolate or tinned milk or silk ribbon or new motor car plugs, etc. The outcasts will tend to forget their Swiss allegiance as much as possible because the reminder fills them with pain and shame.

In Dr. Egli's opinion the military tax should certainly be abolished for all Swiss abroad. It is simply blindness to deny that we are in an essentially different position from our compatriots at home, fully justifying a breach in that otherwise excellent rule that every Swiss must either do service or pay something in lieu. We have no political rights, we are liable to make the long journey at our own expense in case of a mobilisation. But above all the purely practical considerations discussed above speak conclusively against the continuance of the tax. The Swiss Parliament has refused to consider such a radical innovation. In view of this fact Dr. Egli urged that at least the Swiss born abroad, our sons, ought to be relieved of the tax which causes so many to renounce Swiss citizenship. Short of the total abolition of the tax the speaker considered that everything possible should be done to eliminate the special causes of grievance: the allowance before charging the tax should be raised to the level prevailing in the country of residence for income tax purposes, the unequal treatment by the various Cantons ought to be eliminated by entrusting the assessments to a central Federal office and the methods of collection ought to be made as considerate as ever possible.

The discussion which followed Dr. Egli's causerie showed that he had given expression to convictions shared by most of those present, as was made clear by the unanimous resolution passed at the suggestion of one member and published in last week's issue of the Swiss Observer.

## ANNUAL CONCERT.

## Swiss Choral Society

and

## Swiss Institute Orchestral Society.

The happy month of May has once again arrived, and nature has put on its best garments, the tender green of fields and the blossoming trees makes the heart jump for joy. Winter with its dreary days has departed, and joy and sunshine has entered into our hearts. Even the London policemen have discarded their winter "furs," a sure sign that Spring in its full glory has at last arrived.

Can the beautiful spring time be heralded in better, than on *Wings of songs*, or *Strings of harps*?

We learn that the above mentioned Societies have combined their forces, to give their Annual Concert, on Friday next (May 12th) at Conway Hall, Red Lion Square, W.C.

Both these institutions need hardly any introduction, they are known to most of us, they have gladdened our hearts on many occasions, they have given us untold hours of delight. Many a heavy and sad heart has received a new impulse, a new lease of that *joie de vivre* which is such a necessary stimulant in these grey times.

To many of our compatriots, who, through one reason or another are unable to visit the green hills of our beloved country, this evening will bring back cherished memories of long ago. The choir has been successful in arranging a very attractive programme of Swiss Folk songs, and only discretion prevents me from disclosing the various items already here, but when I heard of all the unpretending, but lovely songs with which the audience will be regaled, I made my mind up not

to miss this opportunity to hear them, whatever happens.

I give no secret away if I disclose the fact, that the Orchestra, has been equally successful in presenting a very excellent *bill of fare*. There will be a lively march to wake us up from our winter slumber, at least two "ouverture's" will delight the opera enthusiasts, and a valse will make the flappers feel "dreamy" and love-sick.

In addition, the two Societies have been fortunate enough to procure the assistance of Mlle. Nellie Palliser, who is no stranger to the Swiss Colony, her beautiful voice and the charming way of rendering her songs, has endeared her to no small number of concert and theatre goers.

There is a most enjoyable evening in store for the members of the Swiss Colony, and I sincerely trust that both the Choral and Orchestral Society can register a "full house," I consider it almost a duty for everyone to attend, in view of the fact that both Societies have given their help to so many functions in the colony, without any pecuniary reward, is it too much to ask that they should now reap the benefit of their unselfish collaboration?

Therefore keep your date free on May the 12th and join the happy pilgrimage to Conway Hall, you will not regret it.

## SWISS CHORAL SOCIETY

Conductor: Mr. Eric A. Seymour, F.R.C.O.

and

## SWISS INSTITUTE ORCHESTRAL SOCIETY

Conductor: Mr. E. P. Dick

## ANNUAL CONCERT

under the Patronage of the Swiss Minister,

Monsieur C. R. PARAVICINI

FRIDAY, the 12th MAY, 1933

at

CONWAY HALL  
Red Lion Square, W.C.1

Soloist: NELLIE PALLISER

Start of Concert 8.30 p.m. sharp.

TICKETS at 2/- (incl. tax) can be obtained from Mr. John Gerber and Mr. E. P. Dick, 99, Gresham Street, E.C.; Mr. A. Stauffer, 23, Leonard Street, E.C.2. (Telephone Clerkenwell 9595), or any member of the two Societies.

## A LAST WORD.

We have published in two recent numbers of the *Swiss Observer* some comments on an article, which appeared last month in the *Daily Sketch*, and we would have been quite content to leave the matter alone now.

However, by quite a coincidence, we have heard that Lt.-Colonel Graham Seton Hutchison, the famous Soldier, Traveller and Author had addressed a letter to the Editor of the *Daily Sketch*, (which was not published) and in view of the eminence of the writer, who is also a great friend of Switzerland, we could not withstand the temptation to bring it to the knowledge of our readers, especially as we had obtained the permission of Colonel Hutchison to do so.

24th April, 1933.

To the Editor of the "Daily Sketch" from  
Lt-Colonel Graham Seton Hutchison, D.S.O.  
M.C., F.R.G.S.

Dear Sir,

*Clergymen Prefer Cockles.*

We travellers very often have to rely upon belated newspapers, both for news and for intellectual uplift. The "Daily Sketch" travels wide. The Reverend Morse-Boycott article on Switzerland has only just met my eye. If the Reverend gentleman possesses a name suggestive of telegraphic order: and he uses the telescope from either end, to magnify abuse, and to minimise virtue. He tells us, for example that he heard American laughter in the Châteaux de Chillon. On Easter Sunday, I myself witnessed English tourists chewing oranges in St. Albans Cathedral. Bad manners appear not to be exclusive to one race; and the Reverend gentleman may be reminded that in every Swiss town and in many villages is an English church, in which weary parsons, while ministering to the spiritual needs of English tourists, can enjoy those same wonders of landscape which inspired both Ruskin and Byron.

Hundreds of English boy scouts go to Switzerland — I have taken parties there myself.— They would agree with me that if this parson paid five shillings for two cocktails, it served him right. The parson would probably pay