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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 sera 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 commettait une grave erreur, que l'on poserait un dangereux précédent, en entrant dans la voie ouverte par le grand argentin 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 siégera d'ici peu, ferait preuve de sagesse et d'esprit politique si elle refusait carrement 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 APPENZELL

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 whiskies 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 rancorous 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 Appenzell. 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 Appenzell?" Practically the only things

fût-ce 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'en le baptise — d'un prélevement 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 8,000 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 fitting 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 knew about this section of the country were that the Appenzell 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 hazed 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 Kunstmühle. Schon im vergangenen Jahrhundert entstanden zahlreiche Museumsbauten, und unter Mitwirkung der Eidgenossenschaft wurde allenfalls 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 Kunsthause in Zürich, dessen hohe Glasdächer etwas ganz Neues bedeuten. 1916 folgte Winterthur, die Stadt der Kunstmäzene, mit einem vornehm ausgestatteten Neubau, der für die Führung des Oberlichts eine neue Konstruktionsart des Daches erprobte. Das Zürcher Kunstmuseum erhielt 1925 einen konsequent modernen Erweiterungsbau mit einem mächtigen Hodlersaal, einer Skulpturenngalerie und einem durch die Stockwerke gehenden Studiensaal. Dann folgte 1933 Luzern mit dem Kunst- und Kongressgebäude am See, das wiederum für seine langen Oberlichtthallen eine neue Art der Deckenkonstruktion einführt. Das Jahr 1936 brachte gleich zwei neue Eröffnungen: das Kunstmuseum in Bern erhielt einen grossen, hervorragend eingerichteten Erweiterungsbau, und das altberühmte 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 Kunstschaaffen 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. Huddled 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

Germany and Austria, and from Rorschach, where there is a fine beach, a white ferry was plying across to Friedrichshafen. After agreeing to meet us at the Lion Tavern at eight, Hans left us at the Casino and went on to meet his ruddy-cheeked Gretchen.

It was past midnight when we got to Rehtobel, and the night was inky black. They go to bed early here in Appenzell and the village was already a long time asleep. The only light came from a feeble, yellow beamed street-lamp far down the road. The air was alive with the persistent chirping and low whirring wings of countless night insects, and the tall trees whispered to the wind.

We entered the house as quietly as we could and went into old Mr. Rietmann's study. It was one of the nicest rooms I have ever seen. There was a divan against the far wall, and two leather covered chairs faced each other, one on either side of the divan. In the corner was a writing table, and next to it was an oak cabinet filled with trophies, all of them prizes won at rifle shooting contests. The room was chock full of stuffed animals and animals heads: hawks, squirrels, ibex, chamois, marmots; and on a small table all to himself, a red fox with a magnificent flowing tail was surveying the scene. From the centre of the ceiling a large chicken hawk hung suspended on a long thread, and the light air currents in the room swing the bird slowly around so that it gave the illusion that he was circling slowly with outspread wings, waiting to swoop down on his prey. Peter told us that his father had bagged every specimen himself.

Nine o'clock church bells woke me in the morning, and sunlight was streaming in the windows. After the customary Continental breakfast of coffee, rolls, butter and jam, Peter led Dick and myself to the living room and introduced us to his parents. Mr. Rietmann was a robust white-haired patriarch, and though he must have been almost seventy, he still stood very straight and his blue eyes were sparkling clear. His wife, in a grey dress with a cameo brooch pinning the lace collar round her throat, was sitting in the corner knitting. Both of them had a simple dignity and unconscious grace that was at once charming. Peter told them that we were going to the sport field and watch the gymnastic team try-outs, but that we'd be back at twelve for dinner. His mother laughed and said we better be prompt or there wouldn't be anything left to eat.

Gymnastics is the Swiss national sport, and along with soccer and skiing holds a top rank in the country's sport world. It was no surprise, then, to see the athletic field full of young men and boys. Most of them dressed in gym shirts and white shorts that fastened tightly around the ankles. They were all ambitious and eager to qualify for the team that was to go to Winterthur in two weeks and compete in the National Gymnastic Tournament. Hans had already been there since eight o'clock, and just now he was working out on the parallel bars with marvelous dexterity. Others were performing, before judges, on the bars, rings and horse.

Now and then large boned countrymen and their wives and families, all dressed in their Sunday best, stopped for a moment on their way to and from church and watched the exhibitions. Occasionally one of the youths would run over and talk briefly with a group of acquaintances or

relatives. Only the judges remained stolidly implacable as they stood rooted to their places and scribbled in their score-pads. Obviously they took their responsibilities very seriously.

From the town came the sonorous pealing of church bells. The sun climbed higher in a clear sky, and from the high hills a breeze swept, heavy laden with the scent of the fields, the forests and the damp earth.

That afternoon we all drove to Appenzell. This picturesque little capital of its canton is situated in the middle of undulating meadow land and hills, and today it was teeming with people. The butcher, the baker, the candle-stick maker—they were all here.

There was a Singing Festival going on, and male choirs representing cities and towns all over Switzerland were competing. The streets were so crowded that the few automobiles could scarcely make any headway. The quaint old gabled houses were all gayly decorated, and bright coloured flags and banners fluttered from windows and roof tops. There was laughter and singing everywhere.

The main part of the festival was taking place under a huge, circus-like tent placed in the middle of a large field. Inside there were long rows of tables and chairs, and at the far end was a stage where just now the Lugano choir was singing a Tessin folksong. Although there was an amplifying system, you could hardly hear the singers because the whole audience seemed to be talking at once. Almost everyone had a glass of beer and something to eat. On one side of the tent was a row of stands where you could buy all kinds of sausages, cheese and sandwiches. And there was beer, oceans of amber beer that flowed ceaselessly from dark brown barrels. Waitresses were scurrying madly around trying to fill the orders that came from all sides with machine-gun rapidity.

All the natives were proudly sporting their colorful Appenzell costumes. The women and girls wore white silk blouses black velvet bodices embroidered with silver, and light blue skirts that reached almost to the ground. Most of them had on small fan-like hats that were kept in place by a ribbon tied under the chin. The men had on yellow breeches and white stockings, and over their short sleeved shirts they wore brilliant red vests. Rosy-cheeked, freshly scrubbed children squealed and chattered; others sat silent, gazing with wide-eyed wonder as their usually so earnest and serious elders smiled and joked. It was a happy and care-free day for these hard working Appenzell country people and they were making the most of it.

At sundown, in the public square where Appenzell's annual open-air parliament is held, a sturdy lunged youth huffed and puffed, and finally succeeding in blowing a sonorous tune out of a huge alpine horn. This is an instrument used by Swiss herdsmen, and it is so large that the end of the horn must rest on the ground. The crowd applauded him generously, and as a reward for his efforts, someone handed him a huge Stein of foaming beer. The reward was ample.

People started to go indoors in the cool of evening, and soon the various taverns and restaurants were overflowing. Groups of natives got together and sang their own folk-songs, always so easy to recognize by the lifting, yodeling refrains which only the Appenzell songsters can really sing. Bits of melody played by accordions and fiddlers drifted through open windows that were decorated with vari-coloured lanterns.

It started to grow dark rapidly, and the cobble-stone streets were now almost empty. It was time for us to leave. Long shadows of night crept over hills and changed the scarlet splashed clouds in the west to violet-grey, and then to rich purple. We started out for St. Gall, and soon a curve in the road left Appenzell hidden behind a fringe of pine trees looming dark against a deep sky that was a sparkling dome of stars.

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Sonntag, den 22. August 1937.

11 Uhr morgens, Gottesdienst.

Kein Abendgottesdienst.

TAUFEN.

Am Sonntag den 15. August wurden getauft : HEIDI Jessica MEIER, geb. am 1. Juni 1937; Tochter des Walter Meier von Glattfelden (Zürich) und der Mariann geb. Gysin von Liestal (Baselland).

RUTH Pauline COMPAIN, geb am 26. April 1937; Tochter des James Eugène Compain von Boulogne sur Mer (France) und der Gertrud geb. Sommer von Räterschen (Zürich).

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