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## DR. W RUEFENACHT'S EXPOSE OF THE NEW BRITISH CUSTOMS DUTIES.

Great Britain has, for nearly a century, been universally known as the "Free Trade Country" par excellence. It would lead too far to go into the history of, and the reasons for the great and important principle of the Free Trade. It may, however, be said that, as a whole, Great Britain has fared exceedingly well with her system, which suited her needs and her conditions. She built up the biggest merchant marine, and became the world centre for banking and insurance. Several years ago, however, while still in principle maintaining her Free Trade attitude, Great Britain began to give protection to certain of her industries, which had developed during the war. These duties, known as Silk Duties, McKenna, Safeguarding and Key Industry Duties, made dutiable a certain and limited number of goods imported into this country. While these duties could be regarded as exceptions to the general principle of Free Trade, which was still upheld, the *Abnormal Importations Duties*, which were issued at the end of last year, must be considered as forerunners of general and definite protection. They are based on the so-called "Abnormal Importations Act," which came into force on the 20th November 1931. This Act enables the Board of Trade to impose duties up to 100% of their value on manufactured articles which, in the opinion of the Board, are imported in abnormal quantities. So far, the Board of Trade have issued three Orders imposing duties of 50% on a large number of goods. Certain of these duties have hit Switzerland extremely hard, the more so because there has not been, in the articles concerned, any abnormal importation from Switzerland — quite to the contrary, these articles have been imported in decreasing quantities during the last years. The Swiss Government are, of course, quite concerned about these duties and they have not failed to draw the attention of the British Government to the detrimental effect of the Abnormal Importations Duties on the Swiss export industry.

The Abnormal Importations Act and the Orders issued under this Act are, however, limited to six months. They will expire on May 20th. It shall be mentioned later what will happen after these duties elapse.

The "Import Duties Act, 1932" was approved by the House of Commons and the House of Lords, and received the Royal Assent on February 29th, coming into force the following night. The purpose of this Act, as mentioned in its preamble, is threefold. It has been issued with a view to restricting, in the national interest, the importation of goods into the United Kingdom, to providing a remedy in cases where a foreign country discriminates in the matter of importation as against goods produced or manufactured in the Empire, and to making an addition to the public revenue. The Act provides that on all goods imported into the United Kingdom there shall be charged a custom's duty equal to 10% of the value of the goods. There are, however, two exceptions to this general principle. The first exception includes goods which, for the time being, are already chargeable with a custom's duty under other enactments than this Act. This provision has in view the Silk, McKenna, Safeguarding, Key Industry and especially the Abnormal Importations Duties to which there has already been referred. The second exception covers the goods specified in the so-called *Free List* which forms the first Schedule to the Act. The Free List, including mostly raw materials, has been considerably enlarged during the discussion of the Bill in Parliament. On the other hand, the Act provides for so-called additional duties which may be laid on goods chargeable under the ad valorem duty and which are either articles of luxury or articles which are produced or are capable of being produced in the United Kingdom. Inasmuch as the Act provides that such additional duties may only be added to the ad valorem duty of 10%, they can therefore not be applied to goods which are already dutiable under other enactments. The question whether and to what amount such additional duties shall be levied, has to be decided by the newly created *Import Duties Advisory Committee*, who will make recommendations to the Treasury, and the Treasury will then issue Orders charging the duties recommended. This Commission consists for the time being of three members, the Chairman being Sir George May, who is best known as the author of the Report of the so-called May Committee, which inquired last year into the economic conditions of the Nation. The two other members are Sir Sydney Chapman and Sir George Powell. In order to make this commission an independent body, the salaries fixed are quite high, viz. £5,000 for the Chairman and £3,000 for each of the other members.

It has been said above that the Abnormal Importations Duties will come to an end on May 20th. It will be among the first tasks of the Tariff Commission, as the Advisory Committee is usually called, to suggest to the Treasury what

additional duties, if any, are to be levied, after May 20th, on the goods now subject to the Abnormal Importations Duties.

The Act furthermore provides, for reasons of commercial policy, two exceptions from the general ad valorem duties, as well as from the additional duties.

One important exception is the preference given to the Dominions and Colonies. Goods coming from the Dominions, including India and South Rhodesia, are exempt from the ad valorem duty, as well as from additional duties, until 15th of November 1932. The Colonies are allowed the same privilege but without any time limit. The reason for limiting the preference given to the Dominions is that, during the summer, an Empire Conference will be held at Ottawa where further arrangements with the Dominions concerning mutual tariff preference are to be discussed. The second exception deals with foreign countries other than the Dominions and Colonies. They will be accorded tariff reductions if, in return, they are willing to grant certain privileges to Great Britain. But the Act also contains a clause which provides that, should a foreign country, in the opinion of the Board of Trade, discriminate against Great Britain — this means, if it should make a difference between the treatment accorded to the goods of other countries as compared to the treatment accorded to British goods —, the Board of Trade may, with the concurrence of the Treasury, charge supplementary duties as high as 100% of their value on goods of this foreign country.

## WILLIAM TELL WILL AGAIN BE SEEN AT INTERLAKEN.

Open-air performances of Schiller's immortal drama, "William Tell," which after a long interruption were successfully revived last year, will again be a feature of the 1932 season. Performances will be given every Sunday, beginning May 29 and ending September 11. On June 26, July 17 and August 14, the programme will begin at 10 o'clock in the morning; on all other Sundays it will start at 1.30 p.m.

Some 250 amateur actors, all natives of Interlaken and environs, will take part in these pastoral presentations. The general management as well as the main rôles of the drama are in the hands of the same persons who filled these posts during the previous season.

The "theatre" itself is a plot of wooded projections of mount Rügen, one of Interlaken's many points of views, bay-like embracing a meadow-plain and, on the other side, forming an amphitheatrical incline. The stage part includes in a most unique grouping the lake, the Rütli, the Hollow Road of Küssnacht, the home of Stauffacher, the tower residence of the nobles of Attinghausen, the castle of Zwing-Uri, the village of Altdorf with its familiar church, and the home of the Tell family. This artistic ensemble of hills, green pasture, woodland and quaint mediæval buildings forms a picture which is bound to delight all lovers of beauty.

The costumes were made after the drawings of Rudolf Muenger, the foremost authority on heraldry and mediæval dress in Switzerland. The colours of the woolen and silk materials are cleverly blended and toned down and each costume is a study in mediæval garb.

In the opening scene of the first act, the spectators will not simply hear some tinkling of bells behind a mountain world of canvas to indicate the return of the supposed cattle from their summer pastures high up in the mountains. They will, in fact, see a big herd of the finest Bernese Oberland cows. Their tuneful bells, as well as the hauntingly beautiful "Kuhreigen" melodies, played by alphorn blowers, will furnish a never-to-be-forgotten overture. The cattle are seen descending from the alpine pastures where they spent the summer. In their wake follow the herdsmen with the quaint and interesting equipment used in the dairy huts. Hunters are coming down from the heights where they have been engaged in the pursuit of the elusive chamois, the fishermen are busily engaged mending their nets

by the waterside. Into this tranquil scene bursts Baumgarten, a fugitive from the despotic governor's wrath, and now begins the drama which always holds an audience spellbound.

The impressive "Oath of Rütli," the dramatic episode of the "Shot of the Apple" and "Gessler's Death," they are some of the high lights in a drama which consists of an uninterrupted succession of memorable scenes.

For those who are not conversant with the German language, text-books in English are available, explaining the scenes as they come in short, pointed sentences, so that they can easily follow the action.

The auditorium which was enlarged last year to accommodate 2,000 spectators, is covered, so that the audience will be duly protected from any temperamental outbursts of the weather.

## A SWISS BAKERY AT CHELTENHAM.

The following article, together with illustrations, has appeared in the Cheltenham Chronicle and Gloucestershire Graphic; and we have no doubt that our readers will be interested to hear that our countryman, M. Brunner, has succeeded in erecting a first-class model factory:

### A MODEL BAKERY.

There is no question that the more firms who can be induced to put up buildings similar to "Brunner's Bakery," which has just been erected at the Cemetery Road end of Hewlett Road, Cheltenham, the better it will be for the town.

The building which measures about 30 yards by 12, stands in a spacious area of several acres, and consequently the work is performed in ideal hygienic conditions, while the building itself looks more like an unusually handsome block of offices.

Every modern device of architecture and invention has been combined to produce a bakery which bears comparison with even Switzerland's finest factories. Very little smoke is given off from the special coke furnaces — no more, in fact, than is generated by the average living-room fire.

### ALL ON ONE FLOOR.

The various departments, such as the stock-room, ice-room, bakehouse, finishing-room, chocolate-making room, etc., are all situated on the ground floor — there is hardly a step to negotiate in the building — and open on to a central corridor. The asbestos ceiling contrasts in colour with the patent asbestos composition laid down on the floor, the rounded edges of which, in place of wainscoting, makes it a simple matter to prevent the accumulation of dust. The walls everywhere are of white and glazed bricks, giving a general appearance of brightness and cleanliness. The swing doors are fitted with steel plates enabling them to be opened by hand or foot.

The bakehouse has its electrically driven mixers, kneaders and refiners, one of which has gears like a motor-car, which perform their duties quickly and cleanly, and many other natty devices, and, in spite of its great oven, heated by an ingenious pipe system and lit by electricity, has a comfortably cool atmosphere. The heating system is quite independent of the bakehouse, into which smoke does not enter. A well appointed staff room indicates how well the employees are looked after.

An extensive plant enables raw chocolate to be melted down and fashioned into various shapes, assorted chocolates, etc., with specially prepared ingredients, and the delicate care is bestowed upon every part of the process of producing these delicious sweetmeats of all kinds is no doubt the secret of the very successful business which "Brunners" have built up.

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