Should expatriates be subject to capital gains tax (“CGT”) on their own home?

Keen readers of this column would be aware that in the previous edition I discussed the history of capital gains tax throughout the Western world and came to the conclusion that, despite its prevalence and longevity, it is a little understood and generally under researched tax. The one thing my previous column found the various jurisdictions (with the sole exception of the United States, which allows taxpayers to deduct mortgage interest incurred with respect to the holding of their home) agreed upon was that one’s home should be treated conventionally for capital gains tax purposes.

However, it now seems that this concept is under attack, at least as far as foreign tax residents are concerned. Below I discuss changes made to the UK and proposed for the Australian capital gains tax regimes.

**UK: Non Residents Now Subject to CGT on Their Own Home**

Legislation introduced in the UK 2015 Finance Act, with effect from 6 April 2015, imposed CGT on foreign residents and severely restricted access to the principal place of residence exemption such that if an expatriate taxpayer sells their home whilst outside the UK they will pay CGT on any gain on sale of the property. CGT will only be paid on the gain in market value from 6 April 2015, but is arguably retrospective in that it relates to property already acquired and imposes a habitation requirement which previously did not exist. Accordingly, expatriate couples who moved overseas to further their careers, had a few children during the time away from the UK and get their parents to sell their old home and buy a suitable larger home before they get back, will get caught out and will face an unexpected tax bill with no particular capacity to pay as the gain on sale of the old home and more has gone to accommodate the larger family. At least the CGT will apply only on the gain that takes place following the start of the UK financial year following the UK Government’s announcement, but even so, it has the potential to be a socially disruptive tax.

**Australian Government Proposes Denial of Access to Principal Place of Residence Exemption for Non Residents**

The Treasurer announced in his Budget speech on 9 May 2017 that foreign residents would no longer be able to claim the principal place of residence exemption in respect of the sale of Australian residential property. This proposal, like the UK legislation, extends to property already owned. However, unlike the UK legislation, this proposal does not limit the tax to the gain derived from the start of the financial year following the announcement. Rather, it imposes CGT on the whole gain realised since the date of acquisition. Thus this proposal, as announced, is extraordinarily retrospective. The Government does give affected taxpayers the option of selling currently held properties prior to 30 June 2019 under the old rules which allow a taxpayer to be absent from their home for up to six years before any CGT is imposed.

So, the Australian Government’s proposal can catch out expatriates who unwittingly arrange changes of accommodation whilst still overseas, as in the UK case, but whereas in the UK case the unexpected tax bill will be for the gain made in the future (albeit on an existing dwelling that was not liable for CGT when purchased, under the terms of the Australian proposal the whole gain made over the entire holding period, which may cover several years prior to even the announcement of the change, will be taxed, such that the tax bill could well be catastrophic from the family’s perspective, necessitating a fire sale of the new home, emergency accommodation arrangements and great social disruption.

**Why Are Governments Feeling the Need to Deny Foreign Tax Residents the Principal Place of Residence Exemption?**

One would think, on the face of it, that encouraging young people to go overseas to gain international experience in order to further their careers in particular but also further their personal development more broadly, would be something that Governments would encourage. Of ten, these people are already coupled but without children and have one or two children whilst overseas, necessitating accommodation changes when they get home. If they already had a home before they left they may well sell it and buy a new home before they get back so that it is ready for the family to move into. So clearly, one would think, any reduction in the utilisation of the principal place of residence exemption would necessarily affect the abovementioned taxpayers directly and harshly.

**Why then do Governments feel the need to withdraw these particular concessions, and in a retrospective fashion?**

In the Australian case, the 2017 Budget Papers spend only a paragraph or two detailing the measure and argues that it is necessary for tax integrity purposes. So, it seems that the principal place of residence exemption is just too hard to police, is being abused and is very expensive (the proposed measure is expected to save $600 million over the next four financial years alone). Similarly, in the UK case, the change was seen as an integrity measure and again the implication was that the concession was being abused and again it was very expensive

**Conclusions**

So, perhaps our conclusions regarding the administration of capital gains tax may be expanded to state that not only is this tax little understood and generally under researched but it is poorly controlled. Given the above, it seems that the call I made in the previous edition for a fundamental review of the capital gains tax regime as an extension and update of the reasonably rigorous but limited 2009 study should be repeated, only more loudly. The fact that proposals were made in both the UK and here that were retrospective, an approach once anathema to any pluralist democracy, should be a concern and marks out this area of taxation law as in need of remedial assistance.

To discuss these issues, and their relevance to you, call John Dymond at Dymond Foulds & Vaughan.
I am very pleased to provide you with another issue of The News, particularly as it includes several superbly crafted feature articles written by our members.

It is heartening and illuminating to read and discover the rich variety of interests and the extraordinarily diverse range of experiences that our members have enjoyed over the years. I encourage all of you to contribute and would be delighted to discuss your possibility of doing so with any one of you.

We are saddened to hear of the passing of both Bill Clarke and Ron Facius recently. Both were active members, Bill of our Society and Ron of the Art Deco & Modernism Society of Western Australia. Of course, we had the pleasure of Bill’s company at many of our events together with his wife Cecelia, and we offer our sincere condolences.

As our busy Vice President David de Rozenker-Apted relates on page 3, we have been successful in establishing a related association to more particularly promote the Art Deco aspect of twentieth century heritage. We are all immediately members of the aligned organisation, full details David’s report.

One of our long-standing members, Graham Swann, has penned a fascinating tale of his time in Milano exploring Modernism and more. It is a delight to read and I invite you to turn to page 4 to read Graham enjoyed the whole experience so much I’m told that we may look forward to further articles from him, which is great news.

One of our most consistent contributors, Larisa Sarkadi, has produced a learned piece on the textile industry in the so-called “learn” years of the decade between 1930 and 1940 and provides an insight into how the industry adapted to those times and the effect it had on fashion throughout the world.

Our esteemed President Roy Lumby has penned a remarkable feature article beginning at page 12 which charts the establishment of what was to become Royal Doulton in Australia and the incredible works of the Australian who was its first agent.

Our esteemed President Roy Lumby has penned a remarkable feature article, which begins at page 18, is well worth a read. Just a reminder that the Society has embraced technology in organising its events and these are now listed and administered. Through Eventbrite, a superb web-based facility specifically geared to the running of group events like ours. From twentieth.eventbrite.com.au you can keep track of all Society events and keep right up to the minute as to the latest developments affecting you as a Society member. You can also book online and pay online for any Society event, thus securing your place for even the most popular of activities. Keep an eye out for eNews, a snappy one or two-page publication which sets place for even the most popular of activities. Keep an eye out for eNews, a snappy one or two-page publication which sets

Our esteemed President Roy Lumby has penned a remarkable feature article beginning at page 12 which charts the establishment of what was to become Royal Doulton in Australia and the incredible works of the Australian who was its first agent.

We have been able to provide you with an outstanding 24-page newsletter due to the devoted contributions of a few of you. We encourage contributions of any sort from all of you and on page 23 we explain how to submit text and/or pictures. We are also happy to have news of upcoming events etc., so please feel free to contact us. The next edition is sure to be something special, so why not be part of it?

John Dymond

Page 17 brings us several items of concern and interest. “Sirius” in Cumberland Street is under threat. Perhaps the interest of an innovative hotel chain would be welcome as with the marvellous “Whole building” move in Cumberland Street is under threat. Perhaps the interest of an innovative hotel chain would be welcome as with the marvellous ‘Colour Ensample’ in Sydney Roy Lumby ‘Whole building’ moves in Taiwan Matt Stone ‘Whole building’ moves in Taiwan Matt Stone ‘Colour Ensample’ in Sydney Roy Lumby

Our Society Information

Farewell Ron Facius FRSA, FRSIAD, FIDA.

We received very sad news recently that Ron Facius, the Vice President of the Art Deco & Modernism Society of Western Australia Inc, had succumbed to complications following a viral infection and died on Tuesday 21st of February.

Apart from being a total gentleman, Ron was an accomplished artist and dedicated conservationist, devoting his considerable expertise to protecting heritage and heritage sensitive items in the state of Western Australia.

As Vice President to the Society’s President Vyonne Geneve, Ron became an invaluable supporter of the Society’s aim and objectives, and also took on a programme of artistic representations particularly those of the “Picture Palaces of the Golden West”, the title of a stunning book co-authored with Vyonne Geneve, his life partner.

Ron trained as an architect and designer. Working for many years in London as a designer of industrial products, furniture, exhibitions and graphics, for which he won numerous design awards. Ron was an accomplished graphic artist and together with Vyonne ran Studio Gen-Ius in the Perth Hills. Ron was responsible for the development and running of design courses in Britain and in Western Australia. where he headed design education programs at WAIT (now Curtin University) and the Central School of Art and Design.

Ron was involved with the International Coalition of Art Deco Societies since its inception and was jointly responsible for staging the Second World Congress on Art Deco in Perth in 1993, acting as its chairman. He received the McLarty, Forrest and Stirling awards given by the National Trust of Australia (WA) for his voluntary work, and had been chairperson of the Management Committee of the Art Deco Society since 1990.

On behalf of the Twentieth Century Heritage Society of NSW & ACT and the Art Deco & Modernism Society of NSW & ACT Inc, the combined Management Committee and our Members, our President and I would like to express our sympathies on Ron’s passing to Vyonne Geneve, their respective families and the Art Deco and Modernism Society of WA and its Members.

Roy Lumby and David de Rozenker-Apted.

FROM THE EDITOR

FROM THE VICE-PRESIDENT

Farewell Bill Clarke

We also must share with you the recent sad passing of William ‘Bill’ Clarke, peacefully on the 25th of March after a long battle with cancer. Bill, in the company of his wife Cecelia was a most supportive Member of the Society attending many of our Walks and Talks over some six years, including a number of our October Long Weekend Regional tours.

Bill attended Massachusetts Institute of Technology in Boston where he was awarded the degree of Doctor of Science in Chemical Engineering and where he met his future wife Cecelia. Back in Australia Bill enjoyed a long and successful career in senior positions in Chemical Engineering.

On behalf of all of Members, the Executive sent a message of condolence to Cecelia and their Family.

Roy Lumby and David de Rozenker-Apted.

Advertorial

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Several years ago I developed a huge crush on the star of a film that I saw at the Verona Paddington. It also starred Tilda Swinton, Flavio Parenti and Eduardo Gabbielini.

The film, made in 2009, was called “I am Love” and was directed by Luca Guadagnino. It can be still seen using “BSB on Demand”. For me, though, the elegant, stylishly modern and luxurious villa where much of the drama unfolded was the outstanding star. As time passed I got over my passion, and

The Villa was donated to the FAI “Fondo Ambiente Italiano” by Gigina Necchi Campiglio and Nedda Necchi in 2001 and opened to the public in 2008. The Villa was flanked by a gatehouse. Then beyond through a garden I caught a glimpse of the object of my infatuation, The Villa Necchi!

As my pulse-rate increased to a dangerous level, I caught the attention of an attendant who told me that although the villa was now closed for the day, it would be open again tomorrow. In the meantime, the tearoom was available for refreshments. Its entry was further along Via Mozart and the path led past the villa, through the garden to the pool where the tearoom was located adjacent to the tennis court.

So here I was in the presence of the object of my affections! As I took my tea, caterers were delivering food, waiters clinked glasses, tables were being set out on the tennis court and candles placed in the garden ready for a grand function. I wished to be invited! It was like being in the movie!

After tea I sat in the garden and sketched the villa.

I returned the next day and with two others I joined the English guided tour at 10:30. On entering you are transported back in time to the 1930s. The house was designed to the finest detail, belying the heads of state and royalty who were guests of the Necchi Family, industrialists, who made their fortune making Sewing Machines. The Villa is meticulous in detail and has grand public and state rooms. The private apartments have adjoining luxurious bathrooms and dressing rooms.

The design of external equipment and internal services made use of the most advanced technology of the era. Modernity infused every aspect of the Villa, offering occupants the most up-to-date level of amenity in terms of comfort including a lift, dumb-waiter, intercom system, etc., and of security thanks to automatic protection of the means of escape and to security safes and vault. The servants’ quarters adjoin the kitchen, scullery and ironing room, where staff uniforms are still in place. The garden is secluded and enveloped by magnolias and wisteria.

The Villa was donated to the FAI “Fondo Ambiente Italiano” by Gigina Necchi Campiglio and Nedda Necchi in 2001 and opened to the public in 2008.

Palazzo Berri-Meregali

On taking my leave of the Villa along Via Mozart, I headed for the nearby Berri-Meregali House at Via Cappuccini, 8, 20122. This is an exuberant apartment building that almost defies classification or description. Designed by Giulio Ulisse Arata in 1913, this is one of several examples of Milan’s ebullient early-modern architecture in the area known as the Zone of Silence. The house is a cocktail of Gothic, Renaissance and Liberty elements, richly adorned with mosaics, paintings and sculptures, including this one of “Winged Victory” in the entrance lobby. Just across the street is a large private garden, visible through railings, which is home to a flock of pink flamingos!

When making the “Grand Tour” almost fifty years ago as a young graduate architect, I had visited Milano. I can’t recall driving my red Austin Mini there or recall where I stayed. However, I know from my slides that I visited all the major famous historic sights. But among them were two relatively new seminal towers, the Pirelli Building and the Torre Velasca. The Pirelli Building looked to the future and the Torre Velasca referenced the past.

I wasn’t thinking too much about them as I reacquainted myself with the city. So to stumble across them unexpectedly literally took my breath away!

The Pirelli Building

The ‘Pirelli’ Building remains probably the world’s most elegant modern tower. It has been imitated but not equalled in such examples as the former Pan Am Building in New York and the former Qantas Building (now QBE) in Sydney.

The project was developed by architect Gio Ponti, with the assistance of Pier Luigi Nervi and Arturo Danusso. Construction of the tower began in 1956 when Italy was experiencing an economic boom. The tower was to be surrounded by low-lying buildings on a pentagonal plot of land. Upon its completion in 1958, it became a symbol not only of Milan, but also of the national economic development. At 127 m (417 ft), it was the tallest building in Italy. The building was sold to the Lombardy regional administration in 1978. It was the region headquarters until the completion of the new Palazzo Lombardia in 2010, where the offices have been moved.

In the afternoon of 18 April 2002, a single engine aeroplane registered in Switzerland, hit the building. The aircraft was apparently scheduled to fly from Locarno to Milan. The plane was low on fuel and Linate Airport was preparing an emergency landing prior to the crash, but the pilot suddenly wandered off and flew right into the building. The pilot and two people inside the tower were killed in the accident. The Building was subsequently repaired and restored to conserve the integrity of the monument and to upgrade its status as executive headquarters, by introducing new support services and technological systems.
The consequences of that seemingly local event, the Wall Street Stock Market Crash of 1929 in New York, spread far and wide among the increasingly interdependent economies of the industrialised world.

The ensuing economic depression affected all levels of enterprises, from large corporations laying off their workforce, to a local grocer, whose customers could no longer afford the basic necessities. By 1931, economic depression had reached France and also Britain, with its industrial north hit the hardest. The south of Britain fared somewhat better, with the influx of cheap labour from the north creating a construction boom. Due to its heavy reliance on trade in raw materials and agricultural produce, Australia felt the effects of this depression even earlier than European economies. By 1934, when Cole Porter penned the lyrics above for his musical 'Anything Goes', he was only half jesting. Worldwide, during the worst years of the Great Depression, 1933-1934, over a quarter of the adult population was unemployed or under-employed.

Reflecting the prevailing mood, textile decoration changed from profuse ornamentation had commenced earlier, as a backlash to the stylistic excesses of Art Deco. Interior decorators were increasingly turning to textural effects, rather than surface decoration, in their choice of furnishing fabrics.

The cost of reproducing a printed pattern was lower than mechanical weaving; hence textile manufacturers were producing printed yardage, imitating woven texture. These textiles were marketed to an individual consumer wishing to update the home interior by using furnishing fabric with a woven appearance. In France by the mid-1930s, the trend moved away from abstract geometric patterns, to be replaced by designs featuring curves and even neoclassical revivals.

To cut costs, some manufacturers produced textiles with an undyed background, the number of colours used in a design being limited to six. In the period between 1930 and 1940 the scarcity of raw materials was compensated for by the inventiveness of designers. This inventiveness was one of the criteria of a design competition for master fabrics announced by the De Angeli Frua textile firm in Italy in 1933. The other criteria were originality of design and production efficiency. The winning entry, by the industrial and graphic designer Marcello Nizzoli, was pronounced "extremely suitable for printed fabrics". Technological innovations in Europe during the 1930s included the development of a warp-printing technique which involved printing a design on the warp (the length-wise running) threads prior to weaving. The resulting fabrics showed added depth of curves and even neoclassical revivals.

The Torre Valasca

Construction of the Velasca Tower commenced in 1956 and was completed in 1958. It is part of the first generation of Italian modern architecture, evolved from the Milanese context to which also belong the Milano Duomo and the Sforza Castle. The tower, approximately 100 metres tall, has a peculiar and characteristic profile. It stands out in the city skyline of domes, spires, turrets and other towers. Its structure recalls the Lombard tradition, made of medieval fortresses and towers, each having a massive profile. In such fortresses, the lower parts were always narrower, while the higher parts were propped up by wooden boards or stone beams.

As a consequence, the shape of this building is the result of a modern interpretation of the typical Italian medieval castle. At the same time, in this building the architects BBPR satisfied the functional needs of space: narrower surfaces on the ground, wider and more spacious ones on the top floors. The town-planning laws, at the time, imposed specific volumes (depending on the building’s purpose); in this tower, the purpose being the mixed functions of residential and commercial use.

The Pirelli Building in 2016
Small-sized, sparsely-placed floral patterns better suited the changed fashion style favouring figure-hugging dresses. Facing decreased demand, the fashion industry turned to less expensive synthetic fabrics, such as rayon, instead of silk. By the middle of the decade, more than 80% of dress fabrics were made from rayon. In the United States of America, the development of synthetic fibres continued with the invention of nylon in 1938.

Designers of modernist interiors increasingly preferred fabrics in neutral shades of beige, terracotta-red and greyish-green, instead of pure primary colours. To meet these requirements, textile printing workshops softened primary colour dyes by the addition of black or white. Very few textile manufacturers risked going against this trend, with rare exceptions such as Arthur Sanderson’s printing workshops. In the early 1930s this firm produced a number of roller-printed patterns on cotton in vivid colours which represented a late blooming of Art Deco style in Britain. Another exception, the Calico Printers’ Association, was still producing strikingly graphic, Constructivist-inspired designs in yellow and red colours in the mid-1930s.

Inspired by artistic advances made earlier in France, many modernist designers in Britain in the 1930s created outstanding examples of screen-printed fabrics. Besides the above-mentioned textile printers, such firms as Alan Walton Textiles, Edinburgh Weavers and William Foxton also adapted their designs to meet an increasing consumer demand for a contemporary look. By the end of the 1930s, British dress fabrics, in their quality and innovative pattern range, were as good as the French-made textiles.

In Soviet Russia, multi-talented graphic artists such as Varvara Stepanova and Maria Anufrieva continued to produce extraordinary textile designs in the Constructivist style. Based on a precise grid of repeating geometric outlines, their brightly-coloured patterns praised the joys of factory work and sporting activities. By the mid-1930s, however, in an unexpected parallel with the capitalist West, the ruling government’s taste became more conservative. Such bold designs were deemed jarring with the new (more demure) ideal of femininity, and realistically-drawn floral motifs depicting roses, poppies and carnations became popular again.
In Australia, the race to replace printed textile imports with local products commenced in the late 1920s. After the interruption caused by the Great Depression, by the mid-1930s, with the economy on its way to recovery, textile designers continued their work on the development of local, unique lines. Such artists as Michael O’Connell (active as a designer and educator in Australia during 1929-1937), Margo Lewers and Frances Burke created strikingly modern patterns based on native flora and fauna, and often inspired by Aboriginal paintings. Produced by using woodblock and linocut techniques, their designs were printed mainly on linen and cotton for use as furnishing fabrics. In 1937 Frances Burke founded the very first registered screen-printing workshop in Australia. Trading as Burway Prints and based in Melbourne, the firm produced and retailed screen-printed cotton fabrics with stylised representation of Australian themes.

The end of the decade also saw the emergence of other unique regional lines and the establishment of textile printing facilities elsewhere. In Hawaii small-scale printing workshops were producing exotically-coloured fabrics on the main island from the early 1930s. Typical designs represented a fusion of bark cloth patterns of the South Pacific and the Orient – neighbours along maritime trading routes – as well as native flora of the Hawaiian islands. The most commonly used fabric was cotton broadcloth brought from mainland US.

In about 1930, in one of the lectures delivered to the Architectural Students’ Society at the University of Melbourne, Michael O’Connell said: “Textile decoration is the most important art apart from the movies, in the world today”.

Towards the end of the 1930s, however, in the depressed socio-economic conditions of that decade, textile design – that most “wearable” form of applied arts – had lost its cutting edge. In 1939, with Europe plunged into war yet again, the artistic merits of a fabric pattern were no longer relevant. As was the case during the First World War, demands placed on the textile printing industry by governments caused production to be narrowed down chiefly to camouflage prints.

References and Sources:
http://en.wikipedia.org/wiki/Varvara_Stepanova
Northern Suburbs Crematorium at North Ryde is a fine example of interwar Romanesque style architecture set in beautifully landscaped surroundings. It was officially opened towards the end of October 1933. The Crematorium’s architect, Frank Bloomfield, considered the “Northern Italian” architecture “with its suggestion of bright sunshine and colour to be most suitable for the Australian clime and people, while in addition it embodies the principles of the Society, which are to abolish the gloomy surroundings of the vault and graveyard and suggest rather virtue and a new round.” A winding cypress-lined road led up the hill to the simple creme stucco and red tile building with coolloggias and a tall, campanile-like flue.

Some years later, the Crematorium’s grounds became the repository of a rare mural formed out of glazed Doulton & Co faience tiles that had originally been installed at the entry to a building in Clarence Street, Sydney, thirty or so years before. At this time he occupied premises in George Street, between King Street and Martin Place. Shorter subsequently assumed the sole Australasian agency for Doulton & Co. in 1890 or 1891, occupying space in the recently completed Palings Building on George Street.

This was a significant period as far as the relationship between Doulton & Co and Australia was concerned. In addition to Shorter’s agency, the artist Louis Bilton began working as a modeller and designer of ceramics and terracotta at the Bilton Studios as a clerk.

Shorter’s office the walls have been divided into panels by a ‘colour front’ to premises at 193 Clarence Street, Sydney, to build A Dean & Sons. The building was occupied by the firm of John Shorter & Son.4

John Shorter was born in Staffordshire, the heartland of English pottery manufacture, in May 1853. He arrived in Sydney during 1879. It has been suggested that Shorter came here to install the Doulton & Co display of plain porcelain, art porcelain, art pottery and washing utensils in the British Court of the Garden Palace, the setting of Sydney’s International Exhibition. It has also been suggested that Shorter came to Australia on account of his health, albeit with the encouragement of Sir Henry Doulton.5

Some years later, in 1908, John Shorter travelled to England accompanied by his daughter Lucie (also known as Lulu). She was John and Emily’s second child, born in 1887. She studied art at Granville Technical School between 1904 and 1907, achieving high marks throughout her course and in 1907 receiving a prize for her work. One of her designs for a plate border featuring flannel flowers, which she produced during 1906-1907, was published in the international magazine Keramic Decoration.6

Left: A small section of John Shorter’s Clarence Street premises was captured in this 1928 photograph of buildings in Clarence Street adjacent to 193 & Co. It shows Shorter’s office the walls have been divided into panels by a ‘colour front’.

Centre: “Earth”, located on the southern side of the entrance porch to 193 Clarence Street.

Right: John Shorter’s refashioned shopfront, 1903. In 1901 King Edward VII paid Doulton & Co Shorter the Royal Warrant, allowing the business to adopt new markings and the name “Royal Doulton.”

The ground floor interior was no less splendid – “Inside Mr Shorter’s office the walls have been divided into panels by enriched pilasters [sic], similar in lines to those outside and lined with tiles in fine effects of greens and yellows, and a fine frieze of painted water lilies, with a dado in peacock blues and greens: these are all in Faience.”7 There is some confusion in contemporary descriptions of the project concerning which of Doulton’s artists was responsible for “Earth” and “Water.” By Mr A E Pearce, and connoisseurs will note with pleasure the wide range of colour the Faience palette now represents while admitting the skill of the artist on his figure subjects. Above them is a frieze, in which a conventionalized Waratah has been introduced; the ceiling being in panels of Faience tiling.

The ground floor interior was no less splendid – “Inside Mr Shorter’s office the walls have been divided into panels by enriched pilasters [sic], similar in lines to those outside and lined with tiles in fine effects of greens and yellows, and a fine frieze of painted water lilies, with a dado in peacock blues and greens: these are all in Faience.”8

Here his talent for design and modelling was noticed by the firm’s chief modeller, William Silver Frith. Pearce was in his late twenties at this time. He was promoted to the rank of designer in the firm.9

1 “A New Crematorium for Sydney”, Building, 12 April 1932, p.3.
3 “A New Crematorium for Sydney”, Building, 12 April 1932, p.51.
4 “About DoultonWare”, Sydney Morning Herald, 28 December 1895, p.12.
6 Rourke.
7 Rourke.
8 Rourke.
9 Rourke.
However, according to another source, Pearce studied architectural design at South Kensington Art School in London and at the highly regarded Atelier Julian in Paris. From there Pearce enjoyed an illustrious career:

He began in London as an illustrator and teacher of drawing. He could use pencil or brush equally well with either hand. He contributed etchings to The Portfolio and other art magazines and exhibited at the Royal Academy. He came to the Lambeth Studios in his early twenties (that is, after 1879). For some years he continued to study at the Lambeth School of Arts. He had a vast knowledge of historical styles and ornament, was a gifted etcher, water-colour painter and illuminator, and was constantly consulted by, and collaborating with, other Lambeth Artists. He played a big part in the development of Lambeth Faience and hand-painted tiles and tile panels, and co-operated with many well-known architects in the design of architectural features in terracotta. Nearly all the Doulton Pavilions at the big International Exhibitions were designed by him.11

Amongst Pearce's most significant work is a colossal terracotta fountain that was originally designed as Doulton's principal pavilion at the Glasgow Exhibition of 1889. Pearce exhibited his watercolours at the Royal Academy and contributed some beautiful paintings to Doulton's staff magazine Studio Notes in the late 1880s.12

Whoever the designer may have been, John Shorter & Son's extensive makeover was to prove an absolute rarity in Sydney. This was certainly not the case in Britain, where notable examples of Doulton's architectural faience were incorporated into fine buildings erected in the 1860s through to the 1900s. These were generally on a far larger scale than those constructed for John Shorter & Son. One of the most spectacular examples to have survived down to the present day is the building that housed the Edward Everard Printing Works in Broad Street, Bristol. The building, constructed around 1900, was the work of architect Henry Williams, and the decorative faience lining the building's facade was by another of Doulton's exceptional and outstanding designers, William James Neatby (1860-1910). Neatby started working for Doulton & Co at Lambeth around the age of 30 and was placed in charge of the mural ceramics department.15 The richly coloured and highly decorated facade was a striking advertisement for the Printing Works, incorporating allegorical figures symbolising the craft of printing. The female figure at the base of the gable bears a lamp representing Light in one hand and a mirror representing Truth in the other. Representations of the printer's art following its debasement during the nineteenth century, are flanked by alphabets of their design, placed on either side of a winged figure symbolising the Spirit of Literature.16

Neatby is also famous for the decorative work that he produced in other parts of England, which include the interior of Harrods' food hall in London (1902), the New Arcade in Birmingham (1901), the Royal Arcade in Norwich (1899) and the Palace Theatre in Plymouth (rebuilt after a fire in 1889).

In 1937 the prominent architectural firm Robertson, Marks & McCredie was engaged to design an entirely new seven storey building at 193 Clarence Street. When the older building occupying the site was demolished during the second half of 1937, John Shorter insisted that “Earth” and “Water” should be removed and preserved. Despite the guidance of architect Leith McCredie and the best efforts of those involved, the “Water” panel was lost, drawings or photographs of the panel have yet to come to light.

The “Earth” panel was saved and was subsequently procured by the Cremation Society of Australia Ltd. In 1941 or 1942 it was re-erected as the focal point of a semi-circular loggia that graces a section of the Northern Suburbs Crematorium, and is carefully aligned on an axis with the major North Chapel. The following photographs describe “Earth” in this context. John Shorter died at his Parramatta home in January 1942.

Pearce in the late 1880s and the figure group representing “Australia” that forms part of the fountain's sculptural assemblage (http://www.buildinghistory.org/bristoleverards.shtml).

Footnotes:
11 Desmond Eyles, The Doulton Lambeth Wares, p.102.
14 https://www.pccowoodcompany.co.uk/blog/collecting-real-doulton-busive-late-morning- and-night-carrier-ware-vases-test-5423
15 http://www.speel.me.uk/sculpt/neatby.htm
16 On either side of a winged figure symbolising the Spirit of Literature.
However, the agency remained securely in his family’s hands. His sons Arthur (1884-1957) and John Austin (1889-1982), along with Lulu, were closely involved with the business.

John Shorter Pty Ltd remained the Doulton agents in Australia until 1979, when Royal Doulton Australia was established. Lulu Shorter died at the age of 102 in August 1989.

The Shorter family left an important legacy - apart from the “Earth” panel, John Shorter’s extensive and remarkable collection of ceramics was donated to the Museum of Applied Arts and Sciences in Sydney, of which Arthur Shorter became a trustee.

Family members were also honoured by Royal Doulton. John Austin Shorter, who served during World War I, was portrayed in a figurine, “Digger”, modelled by E. W. Light. The part that his father had played in the Doulton organisation was commemorated by the release of a special limited edition Toby Jug designed by W K Harper and released in 1991. The benign portrayal of John Shorter is offset, if not enhanced, by the equally benign kangaroo that forms the handle of the jug.

Save our Sirius

Don’t delay...make sure you sign the online petition to prevent demolition of the iconic brutalist Sirius Building in The Rocks, Sydney.

bluecrowmedia.com/products/brutalist-sydney-map

Bruce Rickard was one of the most significant Australian architects of the 20th Century. His practice spanned 60 years and produced some of the most notable and recognisable houses of the period.

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The Taiwanese have occasionally gone to great lengths to preserve their heritage. Some years ago, they saved the old Kaohsiung Railway Station building from demolition, with a heroic ‘whole building move’.

The distinctive inter-war building caught my eye on a recent visit, which prompted me to do some research into its history. When I first encountered it, I wasn’t aware that the old building had been a conservation success story. Indeed, its prospects didn’t look good, as it was surrounded by a huge construction site.

However, the structure was evidently being well maintained, and seemed to retain most of its original features. I noted that while the exterior had shown a strong Asian influence, the interior displayed many European touches, with some hints of Art Deco in the detailing. A very large old electric clock had been carefully stored against the wall in one corner.

I learned that it had been built when Taiwan was part of the Japanese Empire. A Taiwanese architectural historian, Francis Chia-Hui Lin, says that Japanese architects were appointed to most major projects from the 1890s until the late 1940s. They worked to develop new aesthetic styles, both for the Empire, and specifically for Taiwan.

Drawing freely upon both Japanese and Chinese traditions, they were influenced by emerging Western trends such as Modernism and Art Deco. It was also a great opportunity for these architects to try out the latest construction methods. They were early adopters of reinforced concrete for its seismic resistance, as Taiwan, like Japan, is subject to frequent earthquakes.

As it transpired, the building was currently doing duty as an exhibition centre. With my wife, Khim, I had been spending a few days in the southern port city of Kaohsiung, visiting various attractions such as colonial buildings, temples and night markets. Many of these are centred around what was previously the Kaohsiung River, but which was later renamed ‘Love River’.

This whimsical name came into use in the late 1940s, in response to a newspaper story about two young lovers who, forbidden by their parents to see one another, drowned themselves in the murky waters. The tragic story captured the public imagination, and the name took hold. Eventually, in the 1970s, after failing to get public support for its proposed (and predictably unromantic) alternatives, the city council designated Love River (Ai He) as the official name.

A democratic approach – Advocacy Planning

In recent decades, Kaohsiung has been a centre for political activism and social movements. In 2002, the city implemented a new approach to town planning. Described as ‘urban planning from below’, or Advocacy Planning, its aim was to give residents a voice regarding major changes to their built environment. It would be an alternative to the authoritarian, top-down approach of previous eras.

As a key part of this proposed new system, qualified professionals could volunteer to serve the community as Advocate Planners. Initially, a long list was drawn up of potential projects to kick off the new approach. Then after careful community consultation, it was decided that the first would be preservation of the Kaohsiung railway station. Indeed, this was the building Khim and I had initially stumbled upon during our visit.

Although the station had been built by the colonising Japanese, it had been essential to the city’s development, and was generally viewed with affection. According to some historical accounts, it had also been one of the locations of the February 28 Massacre of 1947, and so may have played a role in an important event in the nation’s history.

Construction was completed in 1941 by Shimizu Corporation, although the name of the architect is difficult to ascertain. The building is an example of the ‘Imperial Crown’ (tekan yōshiki) style, developed for the Empire by Shimoda Kikutaro (b.1866, d.1933). The ‘tented’ roof resembles those found on traditional Japanese temples and noble buildings – and locals have described this as resembling ‘a big hat’.

For the planning committee, fast action would also be required, as the building was scheduled for imminent demolition by the Taiwan Railways Administration (TRA). Once the committee had reached a consensus, it became a matter of establishing the best method for preservation.

Several ideas were considered, including disassembly into component parts. In the end, opting for the most ambitious approach, the planning committee decided it would be best to move the building entirely to a safe location, with the intention of moving it back again at some time in the future.

During these early stages, some optimistic souls thought that 10,000 citizens, pulling on ropes, might be able to drag the building to a safe location. Fortunately, however, government funding was secured for some serious engineering expertise.

Travelling at six metres per day

The project was assigned to the Taiwanese subsidiary of the station’s original Japanese construction company, Shimizu Corporation. Its engineers devised a system of hydraulic jacks, with the structure being specially prepared to slide along massive wooden tracks. Certain smaller parts were removed so they could be transported separately.

On Friday, 16 August 2002, local dignitaries and a huge crowd of residents gathered to watch the landmark begin its slow journey. In addition, some of Shimizu’s original construction workers were also flown over from Japan especially for the event. They were by now, of course, rather elderly.

In his speech, the Mayor, Frank Hsieh, said: “The grandeur of the station will never fade away and I believe that no one here will forget how these sweet memories have enriched our life...”

After Hsieh’s speech, in a dramatic ceremonial gesture, groups of enthusiastic citizens began pulling on ropes attached to the structure. Then, as reported at the time by Kyodo News: “...to loud applause, the picturesque building, which weighs 3,500 tons and covers 630 square metres, was slightly raised, then began being pushed forward along wooden tracks by hydraulic jacks – at the extremely low speed of just six metres a day.”

The powerful jacks could only push forward in stages of 600mm at a time, before they needed to be reset, which made it a very laborious process. The relocation lasted for 17 days, for a journey of less than 53 metres to the car park of Taiwan Motor Transport Co. The cost of the exercise was equivalent to several million Australian dollars; with millions more being earmarked for its future return journey.

In the years since the move, the building has operated as a public gallery, Vision for Kaohsiung, and plans have recently been announced for its future role in a new development. In June 2016, the Dutch architectural firm of Mecanoo released its designs for an enormous new transportation hub integrating trains, buses, taxis and bicycles.

The old station won’t merely be tucked away in a corner. It will play a central role, forming the main entrance, where, as described in Mecanoo’s (invariably breathless) press release: “...a sprawling green canopy protects the open public plaza underneath from Kaohsiung’s tropical climate like large trees would do...” while the old building is “…embraced by the canopy, and symbolically reconnects the old and new Kaohsiung”.

This will take some time. Before the return journey can commence, the freeway will need to be demolished. Completion of the project is expected by 2024.

Other ‘whole building moves’

While it was the most ambitious project to date, this wasn’t the first time the Taiwanese had moved an entire building. Earlier versions of these techniques were developed in the late 1990s. One of the earliest applications was for the move of the Department of Pharmacy hall at National Taiwan University in Taipei. This, like the old station, had been built by the Japanese in the 1930s.

The University planned to tear the hall down to make way for a large medical research centre, but eventually responded to intensive lobbying from students and faculty members. Although construction records from the era couldn’t be located, it was officially recognised as a historic building in March 1999.

The hall was later moved nearly 23 metres, so it could coexist with the new 11-story building, and is slated to become a pharmacology museum.
Heritage specialist, Ling Tzung-kuei, has called for its preservation as a historic site.19

The Legislative Yuan may need to move from its former high school compound (c.1927). A


The Central Building of the Executive Yuan (c.1940) was designated a national historic site

Architect: attributed to Shimizu Corporation, working under the Japanese Government.

Taipei Zhongshan Hall (c.1940) was the venue for the official Japanese surrender of Taiwan.

Architect: attributed to Shimizu Corporation, working under the Japanese Government.

As ‘South Land’, or ‘Water Buffalo’, by Huang Tu-Shui (b.1895, d.1944), who was Chief Architect of the Governor-General’s Office in Taiwan. Completed in 1936, it was built upon a steel-reinforced concrete frame that was earthquake, typhoon and fire resistant. Ironically at the end of WWII, its bouquet hall would become the venue for the historic ceremony marking Japan’s surrender of Taiwan.

Today, the hall is a popular venue for concerts and official functions. On a weekday afternoon, Khim and I were able to roam around quite freely inside, and it’s well worth a visit. On the wall of the central staircase hangs a huge bas-relief known as ‘South Land’, or ‘Water Buffalo’, by Huang Tu-Shui (b.1895, d.1930), which was designated a national treasure in 2009.

Khim and I visited the Taipei Zhongshan Hall, which was commissioned to celebrate the ascension in 1928 of the Japanese Emperor Hirohito.12 It was designed by Ide Kaoru (b.1879, d.1944), who was Chief Architect of the Governor-General’s Office in Taiwan. Completed in 1936, it was built upon a steel-reinforced concrete frame that was earthquake, typhoon and fire resistant. Ironically at the end of WWII, its bouquet hall would become the venue for the historic ceremony marking Japan’s surrender of Taiwan.

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Zhongshan Hall is just one example of Ide Kaoru’s considerable output. Another is the Executive Yuan building, which houses one of the main branches of the government. According to its official history, it was completed in 1940, andIde incorporated many Western influences from that era, including Art Deco, the Bauhaus School, and the works of Frank Lloyd Wright.13 The

interior walls are extensively decorated with coloured terrazzo, many Western influences from that era, including Art Deco, the Bauhaus School, and the works of Frank Lloyd Wright.13 The

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three alternative methods for moving a building.

A more recent example of a whole building move was the Taipei Workshop (c.1909), built for maintaining, repairing and manufacturing trains. In 2007, the workshop was temporarily moved 30 metres to make way for underground railway tunnels. At some time in the future, the structure will be moved back to its original location.1 Its roof framework is believed to be made from recycled railway tracks from the period of Liu Ming-chuan (1836-1896), a Qing Dynasty governor who pioneered rail development on the island.

Over time, the Taiwanese have developed and refined these techniques, which vary depending on the nature of the structure being moved, and its surroundings.

In 2013, at the 11th International Detail Design in Architecture Conference in Kaohsiung, specialists Te-Ling Huang and Chun-Ta Tzeng outlined three slightly different methods (see diagram, above). An overview of the various pros and cons can be found in their presentation paper.9

Even if only occasionally undertaken, these ‘whole building moves’ demonstrate an admirable commitment to preservation, although unfortunately, much of Taiwan’s early twentieth-century urban fabric has already been lost. This has often been due to the march of progress – as we’ve experienced in Australia.

However, in the period after WWII, anti-Japanese sentiment led to some fine examples of colonial architecture being deliberately destroyed, or heavily modified.

This was part of a process of ‘de-Japanisation’ (qu Ribenhua in Chinese).4 According to Jin Yang, writing in Taiwan Today, things improved in 1982 with the introduction of the Cultural Heritage Preservation Law, which provided for such relics being preserved as national assets.10

An elegant colonial legacy

Today, the Taiwanese seem rather attached to many of their colonial buildings. Among the most notable being the Presidential Office Building in Taipei. This is a major landmark, and a symbol of the nation’s hard-won freedom and democracy. Completed in 1919 as the Governor-General’s office, it was designed by architect Nagano Uheiji (b.1867, d.1937). He advocated drawing upon elements of European architecture, to create ‘a new Japanese style’ for the Empire, incorporating influences of East and West.11 And while the Presidential Office is the best-known, there are several others.

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Taipei Zhongshan Hall (c.1940) was the venue for the official Japanese surrender of Taiwan.

Architect: Ide Kaoru.

Three alternative methods for moving a building.

1) Open-cut method

2) Cut-off method

3) Up-down method

Adapted from Whole Moves Technology for Historic Building Preservation and the Decision-Making Process by Tz-Ling Huang and Chun-Ta Tzeng.
Unfortunately, Khim and I missed it on our first visit, but we’ll take one of the public tours next time around.

One of Ide’s earlier works was the Judicial Office Building, completed in 1934. Its official description outlines its “…Byzantine architectural style with Renaissance characteristics... and with three circular arches and arched windows at the entrance hall [that] reflect an Arab, Islamic, and architectural...”

There are also elements of the Imperial Crown style, with an octagonal 'kosa-style' roof on the central tower. It was originally a three-story building, with a fourth floor being added in later years.1

Aside from government buildings, many other fine relics of the empire can be found across Taiwan. These include shops, offices and essential service structures such as fire stations. Some are unmistakably Japanese – an example being Wude Hall, the former Martial Arts Academy (c.1936) in Tainan, which is now part of a school.

At one time, Japanese Shinto shrines were very common, however these have been highly controversial. After Taiwan’s liberation from Japan, most were torn down or heavily remodelled, a notable example being the Chienkung Shrine (c.1928) – another of the prolific Ide Kaoru’s designs. This was modified almost beyond recognition in the 1950s under the rule of dictator Chiang Kai-shek and the Chinese nationalists (Kuomintang). A few minor Japanese elements were retained, but its new design drew mainly upon classical Chinese architecture.

A rare Shinto survivor

Miraculously though, one of these shrines – made largely from wood – has survived in its original form. After the war, the Taoyuan County Government claimed it lacked the funds for an architectural ‘conversion’. So council workers were assigned to make an effort from Japan, most important of which was the Chienkung Shrine (c.1928), which was completed around 1927. With its finely detailed decorative brickwork and elaborately carved wooden beams, it displays a mix of Hakka, Southern Min and Western styles.

This is not merely a single ‘house’, but a traditional Sanheyuan arrangement for an extended family, with a large main building and seven side houses around a courtyard.11 For now, the building’s defenders remain optimistic that it will form part of a Hakka cultural park.12 Overall, for anyone interested in architecture – or simply Asian culture – there are many reasons to visit Taiwan. Top of anyone’s list will be the National Palace Museum, with the world’s finest collection of Chinese artefacts. Lovers of Art Deco should seek out the Taiwanese version – it often has a slightly Japanese flavour. There’s even a Deco town, called Xiulin.

And while their ‘whole building moves’ have been a relatively recent development – it’s encouraging to see the Taiwanese are starting to appreciate the unique qualities of their inter-war architecture. I’ll certainly be returning for a closer look, in the not-too-distant future.