

A passion for fashion

International fashion illustrator and journalist Gladys Perint Palmer is guest judge at the Montana World of WearableArt awards. **Carolyn Enting** meets a very influential woman.

EMERGING from a lift at Auckland's Hilton Hotel lobby, world-renowned fashion illustrator and journalist Gladys Perint Palmer limps toward me. Her foot is in a brace (she has a split tendon). She is wearing an elegant long skirt befitting a woman of her age (though she won't reveal it), and she looks slightly harassed. She scans the lobby for her minder, who we're supposed to report to, but can't find her. Shrugging her shoulders, she suggests we conduct the interview from her bedroom balcony — as long as I promise to ignore the mess when I walk through the room. "I'm not used to being treated like a VIP. I just get on with it," she says. In 1998, Perint Palmer was named one of the 500 most influential people in fashion since 1860 in *The Fashion Book*. But she's not as formidable as one would expect. "I write and I draw," she says. "I'm not a big gun." "Fashion shows are 50 percent hype and 50 percent humiliation. It is only people who don't go to fashion shows who think it is so glamorous." She is best-known for her witty and irreverent observations, which have got

her into trouble. Two designers have banned her from their shows. One was a designer in Milan who did a terrible show and the entire collection was stolen. Perint Palmer noted in her column that it was pinched because nobody would order it. Being banned is a badge of honour for fashion journalists. "People write nice things because they want to sit in the front row and get gifts, which is so unfair to the readers. Theatre reviewers don't get perks. Sometimes you have to say what you think." Perint Palmer is working on a new book of illustrations, *Fashion Bible*, which she describes as a funny history of fashion with drawings and captions. And she is working on a book for Versace about his houses. Perint Palmer attends only the shows in Paris four times a year. "I could go to Tokyo, Frankfurt, Bombay — I could spend all my life circling the globe going to fashion weeks. In Paris you see everything. "The important shows are in Paris." Being in New Zealand as guest judge at the Montana World of WearableArt, which opened Thursday night in Wellington, meant she was able to attend several shows at Air New Zealand Fashion Week. The first time she saw New Zealand fashion was in 1999 when the New Zealand four (Zambesi, Nom'D, World and Karen Walker) were at London Fashion Week. "It was years ago but I liked it. I remember saying to (British Daily Telegraph fashion editor) Hilary Alexander, 'This is great fun' and she said, 'There is a lot of great stuff coming out of New Zealand.'" **B**ORN in Budapest, Hungary and educated in the United Kingdom, Perint Palmer is a graduate of Central Saint Martins College of Art and Design in London and Parsons School of Design in New York. Her family left Hungary because they



DOMINION POST

Speaking her mind: Wearable arts judge Gladys Perint Palmer.

did not want to live in a communist country. Drawing had always been her thing and before she had graduated from Parsons her illustrations graced nine pages of American Harper's Bazaar. "I took my portfolio to show the art director. "He said, 'I like this, I like that, this

horrible, come back with a new portfolio'. I worked like stink and came back. He loved the drawings and I got my first job and an introduction letter to Vogue." One of her jealous classmates from Parsons denounced Perint Palmer to immigration. "It was my first experience of (the) fashion (world) when you get stabbed in the

back. It was all right because I didn't get paid in America and there was nothing they could do about it." Returning to the UK, her first job was a cover for British Vogue. "I had so much success in the first year but when I added it all up and divided it by 52, I made less than a telephone operator." From 1972, she had two illustrated

columns in the South China Morning Post, in Hong Kong, for eight years before moving to the United States with her husband. There she did a stint at the San Francisco Examiner. Her foray into fashion was by accident, though she says it was the best thing that happened to her. "I was at Saint Martins and did the introduction course for the illustration department. "We had a stupid instructor who said to us, 'Now, you are all professional artists and I expect you back (after the break) with a sketchbook full of work'. "That summer the weather was gorgeous and none of us took our sketchbooks out and (we) spent the time at the beach, so none of us dared to go back into that department, so we all went into fashion instead." When it comes to her drawings, she is more interested in the people than the clothes and what the clothes do to the people. "To me, a beautiful line is the most seductive part of drawing. "First thing you do is draw the line, putting the colour in (afterwards). "It is something that is very hard to do. "People work on computers and there is that digital, dingy dullness to it. "I have got nothing against digital but have yet to see any drawing, and I'm not talking about me, with a really good digital line drawing."

PERINT PALMER arrived in Wellington on Wednesday to judge the international WOW entries. One finalist is Yu Shin Kim, a student from her Academy of Art University in San Francisco, so she won't vote on that entry. She went to a few shows at New Zealand Fashion Week, and was bemused by the content in the Nom'D show. "Did you like that?" she asks. She reckons they would be great outfits for suicide bombers. — Fairfax (Wellington)



Bright lights, big city: The MV Lida against the Manhattan skyline.

The bright lights of New York City

This is the eighth of an occasional series from **Mark Wilson**, the Southlander sailing the Speight's pub to London.



JUST like April in Southland, the temperature has slowly been falling away as we drift north and kiss the tropics goodbye. The first lash of rain and cooler weather hit us two days out from New York and the lads rushed for their Speight's Swandri gear. Although a top was still not on the menu for me, I dug out my Real Journeys leggings to see if they could deal with United States rain in the same dominant fashion they disperse with the torrents of Fiordland. We crept ever so slowly through the rain and chop, like a hunter stalking a prize stag, inching closer to the Hudson River and our first glance at the Big Apple, New York City. There was a noticeable mood of excitement as we spotted our first skyscraper and in the distance it didn't look too daunting at all. However, when you're standing below the Empire State Building with high rises stacked in all directions and narrow streets packed with out-of-control, horn-happy taxis, daunting is definitely the first word that comes to mind. Disappointment is usually not a word banded round when discussing one's arrival in New York but as we have become accustomed to, over the course of the voyage, simply making it safely to a

port does not guarantee making it to land. The two seem to be as unrelated as playing form and All Black selection when you come from Southland. I think the speed of the coast guard was possibly hindered by the huge array of artillery they were packing so we missed our entry window for berthing and clearing customs. It therefore came as a great disappointment that we would be spending our first night in New York simply looking at the Manhattan skyline from the water as we sat anchored in the Hudson River. We hit New York like a whirlwind and by the end of the first day my neck was poked from looking upwards and constantly marvelling at the enormity of all the buildings, a situation you definitely don't have to contend with heading down Dee St. We split up to cover more ground and I decided I wanted to park up in the sun and have a feed but trying to find an outside table in the sun in New York is like finding a pink shirt in the Northern — pretty damn hard. So, I wasted about two hours on that endeavour and then another hour hopelessly trying to change travellers' cheques. Let's just say my Southland upbringing definitely had not prepared me to cope in these highly urbanised environments. I struggled to achieve anything more productive than taking pictures of massive buildings and annoying my lovely young female host who I met in the Bahamas and then flew in especially from Atlanta to show me the sights of New York. That evening we hosted a very successful and possibly overly exuberant Speight's party for both ex-pats and locals alike. Speight's was a massive hit and so were our tales of heroism on the high seas. A few of the lads used their folk hero status to their advantage with the ladies. On day two my Atlanta lass was replaced by celebrity tour guide Steve Williams. Tiger's caddy was a more than welcome addition to the team as we ascended the Empire State Building. Steve's

experience with US-style queuing helped us avoid a long afternoon of being pushed around by impatient patrons who must have thought someone was going to steal the view if they didn't get up there quickly. What a view it was, but Southlanders can rest assured that as good as it was, it will never top what we have back home. The rest of the afternoon was filled with golf balls errantly flying over motorways, towards driving range staff and occasionally over the 225 yard sign. Steve helped us brush up our golf swings but couldn't help Tim get near a baseball in the batting cage. We capped the day off with a visit to the icon that is Yankee Stadium. While the famous hot dogs were about as good as two-day-old fish and chip reheats, the atmosphere made up for it well and truly. Not being a huge fan of baseball I left the lads to pretend to be American for a few hours and negotiated the subway system to make a dinner, kindly arranged by my lovely Atlanta hostess, with former New York Rangers captain and NHL hard man Darius Kasparaitis and a few other local New York characters. It was great to get to mingle with them for the evening and despite my attempts to probe them about the NHL and life in New York, they were pretty keen to hear about the Great Beer Delivery. So we ate great Italian food and talked Speight's, ships and Southland for the evening. We were hosted by Fabio Granato at Serafina who provided great entertainment and all the food and drinks, so a big southern thanks there. Leaving New York we once again experienced more delays and as I write this we are finally heading out into the Atlantic for the final, and some have told us the hardest, leg of our voyage. Hopefully, the Stags and ourselves manage to successfully negotiate the next few weeks so I can sit in London with my Southland mates and watch the Stags rumble through the post season.

One for the employer

WORK TO RULE
MARY-JANE THOMAS



MR A went to the Employment Relations Authority, arguing that he had been unjustifiably disadvantaged when his employer said he couldn't take five weeks' leave to the 2006 Soccer World Cup and, secondly, that he had been unjustifiably dismissed for taking leave without authorisation. In July 2004, Mr A and his wife joined a group of couples saving to travel together to Germany for the World Cup. The syndicate had agreed rules that meant if you withdrew you could only recover your contributions and would forfeit your share of additional funds through interest and fundraising. Shortly before joining the syndicate, Mr A spoke to his manager about the prospect of getting leave to go to the cup. Mr A said his boss said, "I can't see that being a problem" and when he reminded his manager of his plan in January 2005, he was told, "You won't be able to take nine weeks' leave", which was how much holiday leave he had accrued. Mr A said he told his manager he planned to take only six weeks. The manager accepted they had a discussion in July 2004 about using accumulated leave to go to the Soccer World Cup but insisted no specific plans were mentioned.

The system of leave operated by the employer was that workers submitted a form to their managers for consideration. Mr A didn't put in his form for annual leave until December 2005. The employer said Mr A could not take leave. Having failed to achieve agreement, Mr A told the boss he intended to take holidays in any event. He was told that going ahead with unauthorised leave would be seen as a wilful breach of his employment agreement and would result in disciplinary action for serious misconduct. He went anyway. On his return to work, Mr A was dismissed. The authority had no difficulty in finding that the employer had not unequivocally committed itself to agreeing to the applicant taking extended leave in 2006 and Mr A's deliberate defiance of the employer's refusal to grant leave was clearly capable of being considered as serious misconduct. Further, there was a fair process carried out by the employer. The applicant had clear notice of the meetings and the issues, and was able to secure professional advocacy from his union organiser throughout. The authority found the employer's actions in refusing the leave and dismissing Mr A were justified and the personal grievance was dismissed. I will be giving a free seminar on employment law on the evening of October 1. E-mail Kendyl at Venture Southland to book your place (kendyl@venturesouthland.co.nz) or call 211 1400.

Mary-Jane Thomas is a partner at Preston Russell Law. She is always interested in ideas for articles. E-mail her at Mary-Jane.Thomas@prlaw.co.nz

A matter of interest

TAXING TIMES
MURRAY MCLENNAN



SOUTHLAND REVENUE has recently updated its views on the deductibility of interest. The general rules are that: interest is deductible where there is a sufficient link between the interest incurred and either earning taxable income or carrying on a business to earn income. standard companies automatically qualify for interest deductibility. Entities such as qualifying-loss attributing qualifying companies, foreign companies, and partnerships may not necessarily qualify for an interest deduction. IRD's view on this matter is based on Australian tax cases where it was established that the test of deductibility is to look at how the "replaced" funds were used by the entity. If the replaced funds were used to derive

assessable income there will be a sufficient link and interest is deductible. If prior year profits are retained by an entity, then any interest on funds borrowed to pay out the retained profits, will be deductible. This, however, doesn't extend to current profits. The difference in treatment is due to the fact that the prior year funds have been invested, used by the partnership or company, in deriving assessable income. Interest on funds borrowed for a share repurchase by a company is also deductible. Where funds are borrowed to enable the distribution of a subvention payment, unrealised asset revaluation reserves, or internally generated goodwill will be non-deductible. This is as the funds are not amounts that have been invested in the company and therefore cannot be replaced. The morale of the story is that if you are trading through a partnership or non-standard company, and incur interest expenses, then it may pay to talk to your client adviser about the deductibility of the interest. Murray McLennan is tax director at WHK Cook Adam Ward Wilson, chartered accountants and business advisers.