What a lovely portrait, thank you for sending it - the art detective forum sounds really interesting. I have written some notes below, however as always with dating portraits through dress it is a bit of a guessing game. Brenda Peterson did have a similar background to Heather and I think as women from new money they both trod a delicate line in terms of their self-image.

It is a shame we can't see the full shape and length of the skirt which were both important features of the time, however from what is visible it looks to be from around 1919, possibly as late as early 20s. If it were earlier the waist would be higher, but here is seems to fall almost around the hips. Her hairstyle would also be in keeping with this period, short hair and fringes are both popular at this time and she looks to be wearing makeup which is far more common post-war. The inclusion of a flesh coloured modesty panel, attached to the dress and made of silk chiffon, makes the neckline look strikingly low which again was a feature of the late teens/ early 1920s as seen in the attached fashion plate of 1919 found by Oriole in a book entitled 'Wardrobes in Wartime: Fashion and Fashion Images during The First World War 1914-1918.' Her bust also seems to be flattened rather than accentuated which is characteristic of the 'gamine' look of the 20s. Black dresses became fashionable outside of mourning dress from around 1913 onwards. I would think the longer sleeves make this a dinner dress, with evening dress more likely to be sleeveless or to have sheer sleeves but this could just be personal preference and it might be an evening dress. It is made of silk chiffon and trimmed with black jet beading on the deep sash at the waist which falls from one hip. The loose fitting form and dangling sash show the influence of 'oriental' garments which became popular from about 1912 onwards and was popularised through the costumes of the Ballet Russes and French designer Paul Poiret. If the Countess travelled in Europe, her 'best' dresses were probably bought in Paris and so it is likely she is wearing a French designer.

As the wife of somebody so wealthy it is interesting that she is not wearing any jewellery- a long string of beads would have been fashionable, or she might have worn the family jewels or parure, however from the fashion plates of this time it looks like wearing no jewellery at all was also in vogue. The fur wrap looks to be of sable fur and wraps like this were worn from the late teens right through to the 1930s when they covered bare backs exposed by low cut dresses. The piece of furniture in the picture seems to stand in for a classical colonnade that might have been leant on in more traditional images. The sumptuous upholstery which looks to be velvet damask, along with the textured red background provides a feeling of luxury in an otherwise fairly undecorative portrait

During the early twentieth century the influx of 'new money' into aristocratic circles was well documented and in this position it was all the more important to dress according to etiquette-specific codes and to not put a foot wrong sartorially. Heather's family made their money building the railways and I am sure that part of the reason she spent so much money on her wardrobe, even after the Firbanks lost most of their fortune, was because as a young woman 'out' and taking part in the season, she was such a visible signifier of the family's status. Heather shopped at all the best London couturiers who provided security in terms of 'getting it right'. Fashion houses such as Lucile Ltd, based in London, Paris and New York, traded on the promise that they could be trusted to provide a client with an appropriate 'look' for Society circles. Lucy Duff-Gordon, purveyor of Lucile wrote in her memoirs 'Discretions and Indiscretions';

'I began to be noted for 'making personalities', and the new rich used to come secretly to me to be coached, not only in the art of dressing, but in the art of wearing beautiful clothes, which was far more important for them to acquire . . . With all these women I knew that there was only one thing to do, and that was to find them one special 'genre', which they could keep to in their dress and everything which they surrounded themselves. They used to put themselves in my hands absolutely . . . I seldom had a failure.'

I hope this is helpful in some way, sorry not to be more specific on date, I think 1919 is about right. Do get in touch again If you have any questions.