

yellow form—yet if the practitioner's income is small enough to entitle him to exemption or abatement, he must set forth on page 4 of the form the whole of his own and his wife's income from every source whatsoever, including that falling under heads (a) to (d).

INSURANCE PREMIUMS.

When the amount of income to be returned for assessment has been arrived at, according to the foregoing rules, it should be entered on the yellow form. From this amount a deduction may be claimed for life insurance premiums paid, provided that the amount claimed to be deducted is entered in the spaces provided on pages 2 and 3 of the form, and verified by the production of premium receipts if required. The allowance claimed must not exceed one-sixth of the claimant's net personal income from all sources.

Example.—Suppose profits are £500, out of which life insurance premiums of £50 are paid, the £50 must not be treated as a business expense and the income returned as £450. The income must be returned as £500, and then, in the space provided, may be entered "Less life insurance premiums £50 = net £450."

PARTNERSHIP.

The rules which govern the assessment of profits, to which reference has already been made, apply to every practice which is carried on by two or more medical men in partnership; but the following points may be specially noted in connexion with a partnership assessment:

(a) The computation of duty for the partnership is to be kept distinct from any other duty chargeable on the members separately;

(b) The return of the senior partner resident in Great Britain is to be sufficient;

(c) No separate return shall be allowed in the case of any partner unless he desires to claim exemption.

The effect of (c) is that income tax is chargeable upon the partnership income as a whole; but if any partner desires to claim exemption or partial exemption on the ground that his income does not exceed a certain amount, he must make a special return for this purpose. In making this special return, it will not as a rule be necessary for him to state the share or shares of the other partners, although the Commissioners have power to demand further information. A form of declaration to be made for this purpose is given on page 2 of the "yellow form."

CHANGE IN PARTNERSHIP.

Sometimes there is a change in the partnership due either to the death or retirement of a partner, or to the admission of a new partner during the period within which profits are to be estimated. In these circumstances the annual profit must still be estimated upon the average of three years, or, if the partnership has not been so long established, upon the principles already explained for periods of less than three years, unless it is proved to the satisfaction of the Commissioners that the profits have fallen short or will fall short from some specific cause to be alleged to them and proved, since such change or succession took place or by reason thereof.

Example.—Assume that a change took place in an old partnership practice by reason of the retirement of the senior partner in November, 1901. Under the rule above stated the "profits" of the partnership for the purpose of income tax in the year ending April 5th, 1903, would have to be calculated upon an average of the three years prior to April 5th, 1902, unless it was shown that the retirement of the senior partner had produced a considerable falling off in the receipts.

THE LONDON AND COUNTIES MEDICAL PROTECTION SOCIETY.

The annual general meeting of the members of the London and Counties Medical Protection Society was held at 31, Craven Street, Strand, on April 2nd; Dr. G. A. HERON, Treasurer and Chairman of the Council, in the chair.

The tenth annual report and balance sheet to the end of the year 1902 were presented. The report stated that the number of applications to the Society for assistance during 1902 had not reached the proportion of 10 per cent. of the whole number of members; 10 per cent. was not an exceptional proportion of applicants in the light of past experience, but was nevertheless very high, and indicated the need that existed for combination among medical men for self-protection. By far the larger number of cases were attacks upon the professional reputation of the medical practitioner con-

cerned. The attacks usually, as in previous years, seemed to emanate from a desire to find grounds for declining to pay for medical services rendered. The extraordinary frequency of claims for unskilful treatment made in reply to the doctor's request for payment of fees arose no doubt from the fact that medical men allowed such threats to deter them from enforcing their just claims. In regard to the various charges of wrong treatment made against members of the Society in the course of 1902 it was a gratifying fact that it was rare for any real negligence or want of skill to be discovered on the closest investigation. Many complaints had been received from members who had been the subject of "censures" by coroners or coroners' juries. Such censures were in most cases very unfair to the medical men concerned, but they were not regarded as part of the verdict, while at the same time the plea of privilege protected the coroner and his jury from an action for slander, and also any paper reporting the matter in a bona-fide manner. The only remedy was publicly to contradict the assertions publicly made. If a coroner habitually conducted his investigations in such a way as to become a public scandal appeal could be made to the Lord Chancellor, but the procedure did not supply a ready remedy for the injustice which fell heavily on the medical profession. On January 1st, 1903, the reserve fund account stood at £1,769, the general account showed invested and in hand the sum of £392, whilst there were no outstanding liabilities. The surplus funds on the first day of 1903 amounted to £2,161, showing an increase during the year of £367. During the last year 325 new members had been elected and 17 members had died.

The CHAIRMAN, in moving the adoption of the report and balance sheet, said that it was with a certain amount of sorrow that the Council noticed that disputes arose not infrequently between medical men. When two medical men quarrelled, it was possible that the Council might advise litigation if that were inevitable and unavoidable, but the Council would do everything in its power to prevent litigation between two medical men, because it was a deplorable ending to a dispute of that kind. He doubted very much whether the man who won in such litigation was in a very much better position after it was over than the man who lost. If in disputes of that kind medical men would only refer the matter to the Council and ask them to arbitrate or to appoint arbitrators, a great deal of trouble and deplorable quarrelling would be avoided. The Council had saved money by rigid economy, and complaints had been received that they were saving too much. It was said that they ought to spend that money in the prosecution of quacks. He thought such a course would entail under the present state of the law the expenditure of great deal of money, and would moreover serve no good purpose.

Dr. W. A. DAVIDSON, having seconded the motion,

Dr. DENNING said that he hoped the Council would not spend money on the prosecution of quacks.

He was followed by Dr. J. P. HENRY, who suggested that the Society should try to bring about an alteration in the law so as to render the suppression of quackery possible.

Dr. GREAVES remarked that Dr. Henry probably had never tried to do what he suggested.

The adoption of the report and balance sheet was then carried.

After the Council and officers of the Society had been elected, the proceedings terminated with a vote of thanks to the Chairman.

THE MORISON LECTURES AT THE ROYAL COLLEGE OF PHYSICIANS OF EDINBURGH.

THE NERVOUS AFFECTIONS OF THE HEART.

The first lecture of the second series of the Morison Lectures dealing with motor disturbances was given by Dr. G. A. GIBSON on Monday, March 2nd, in the Hall of the Royal College of Physicians. In the absence of the President, Dr. Clouston, on account of indisposition, the chair was taken by the Vice-President, Sir Thomas Fraser. After pointing out how deeply ingrained upon every literature are references to the movements of the heart, the lecturer showed that nevertheless the thorough study of motor disturbances of the circulation is of comparatively recent origin. Although references to a scientific study of heart and pulse are to be found in the works of Aristotle

Herophilus, Rufus, and Galen, yet long after the time of Harvey there was no real investigation of such conditions. He referred to the observations of Senac, Morgagni, and Laënnec, and showed that it was not until the days of Walshe and Stokes that the consideration of the subject had an effective commencement.

Some consideration was given to the cause of the cardiac movements, and the various opinions from Haller and Senac down to Gaskell and Engelmann were mentioned. The modes in which the rate and rhythm of the heart might be modified were fully analysed, and the observations of Mackenzie, Wenckebach, and Cushny were described, showing that both the rate and the rhythm are dependent upon the initial movements of the great veins and auricles.

The lecturer showed that the disturbances of the rate might be in the direction of increase or decrease, and, as retardation of the rate is, on the whole, easier to analyse, a diminution of the frequency was taken up in the first place. Bradycardia, or diminution of the rate of pulsation, was shown to be sometimes due to idiosyncrasy—that is, personal peculiarity—as in the case of the great Napoleon, who, however, could not be regarded as a healthy being, since it has been well known that he was an epileptic. Direct stimulation of the inhibitory mechanism, as by organic diseases of the brain or skull, and pressure upon the vagus, or the influence of psychical processes, and indirect agencies, such as reflex causes from different viscera, were shown to diminish the pulse frequency. Toxic agents, such as tobacco, tea, and alcohol, as well as the poisons of diphtheria, influenza, and other acute diseases, are likewise powerful in the same way, partly by their action on the inhibitory mechanism and partly by weakening the action of the heart. Increased resistance in the last place was dealt with as an important factor in diminishing the rate of the heart.

The clinical features of bradycardia were afterwards discussed, and it was shown that there might be an entire latency of all phenomena except the essential feature of diminished rate, but that in most instances there were syncopal symptoms, epileptiform seizures, or mental disturbances, along with the objective features of cardiac disorder. The therapeutic indications were then shown to be removal of inhibitory influences, diminution of toxic substances, restoration of cardiac energy, and diminution of resistance to outflow.

The special variety of lessened frequency, known as paroxysmal bradycardia, was then historically traced from the times of Morgagni to the present day. It was shown to depend upon sclerosis of the arteries of the base of the brain, and to consist in seizures characterized by great retardations of the rate of pulsation with epileptiform attacks. Its management by rest, attention to the digestive processes, the iodides and hydriodic acid to restore the health of the blood vessels, nitroglycerine for any tendency to vascular spasm, and belladonna or the bromides to act as sedatives to the vagal system, was then discussed.

Tachycardia or increased frequency formed the concluding subject of the lecture. This was shown to be sometimes the result of personal peculiarities; of diminished inhibitory influence (as induced by heat, chemical poisons, microbial toxins, organic secretions, and mental emotions); increased accelerating influence (as in pyrexia, cardiac irritation—for example, endocarditis, cardiac strain); spinal lesions; and reflex influence. The clinical features were shown to consist essentially in the increased heart-rate, which might be otherwise latent or attended by many circulatory or nervous phenomena if therapeutic indications were seen to consist in the removal of the cause and the restoration of the circulation. The special variety of tachycardia generally known as paroxysmal occupied the end of the lecture, and the condition was said to be probably produced almost entirely by loss of vagus influence. Tracings taken from the condition demonstrated that the increased frequency depends upon the presence of premature systoles accompanied by cardiac enlargement and weakness. Its treatment was shown to be practically the same as that of tachycardia in general, with attention to posture, the use of bandaging, and the adoption of respiratory exercises.

THE QUEEN'S HOSPITAL, BIRMINGHAM.—The Queen's Hospital will receive 5 per cent. of the profits of the National Trades Exhibition, which was opened by the Lord Mayor of Birmingham in Bingley Hall on March 30th. The hospital has already been presented with £1,142 from the exhibition during former years; on the last occasion it received £210.

THE PREVENTION OF CONSUMPTION.

THE MOUNT VERNON HOSPITAL FOR CONSUMPTION.

THE medical report for 1902 of the Mount Vernon Hospital for Consumption and Diseases of the Chest, Hampstead and Northwood, formerly known as the North London Consumption Hospital, contains much that is of value. That the open-air treatment of consumption can be successfully conducted just outside the four-mile radius has already been proved by the results obtained at Hampstead and recorded in previous reports. A new wing is now in course of erection, and in this the entire south aspect is being constructed on the balcony system, allowing patients to sleep in the open air, as many do at present. The old open-air balconies having been removed to make way for this new wing, 16 male patients have been accommodated from March until December in a large marquee, 50 ft. by 25 ft., which was erected in the grounds. The sides of this tent were entirely open, except in very stormy weather, when the curtain was lowered on one side as a protection from driving rain. Thus, through cold, fog, and rain these patients slept with only a canvas roof above them, and progressed better than those who slept in the wards, although these are practically open to the air on one side. There is no artificial heating in these wards, but the patients are liberally supplied with blankets and hot-water bottles. Two or three wards are reserved for cases for whom such open-air living is unsuitable, such as bronchitic patients, but only twelve beds have been thus reserved during the winter, most of the patients having been under full open-air treatment. Experience has shown that absolute open air is the best antipyretic, and that under thorough open-air treatment night sweats invariably disappear within a week, without any anhydrotic drugs. Forced feeding is not adopted, but a liberal dietary is provided, and patients are encouraged to eat as much as they can, and every effort is made to make their meals as attractive as possible.

The educational work of the hospital is not neglected. The patients are taught how to dispose of their expectoration, and no opportunity is lost of impressing on them the fact that unless scrupulous care is taken in the disposal of their sputum they are a danger to the community.

In spite of the alterations in the hospital, the number of patients admitted during the year was 547, only 35 less than in the previous year; 503 were cases of pulmonary tuberculosis, and of these 38 did not remain so long as three weeks, and 5 died within ten days of admission. Of the remaining 460, 172 or 37.4 per cent. left much improved; 134 (29.13 per cent.) were improved; 68 (14.8 per cent.) slightly improved; 60 remained *in statu quo*; 23 were worse on discharge, and 3 died. The effect of indoor life is shown by the fact that 374, or 80.03 per cent., of the patients followed indoor occupations or trades, and only 91, or 19.97 per cent., outdoor occupations or trades. A table showing the extent and stage of the lesions in the lung brings out clearly the greater chance of improvement when only one lobe is affected. "The diminution in the percentage of improvement according to the increase in the number of lobes affected suggests that the limited extent rather than the stage of the disease should be an important determining factor in the selection of cases suitable for treatment." The preponderance of right side (67.35 per cent.) over left side cases affords evidence that the greatest care should be taken before assigning any slight abnormality of the physical signs at the right apex to the generally accepted physiological difference between the right and left apices.

A table showing the influence of family history in 460 cases strongly suggests that a definite family history of consumption considerably increases the gravity of the prognosis.

The report shows the excellent work which is being done by the Mount Vernon Hospital, and its arrangement and detail reflect great credit upon Dr. Sidney R. Williams, the Senior Resident Medical Officer.

MEDICAL MAGISTRATES.—Dr. William George Gray and Dr. Benjamin Jones have been appointed to the Commission of Peace for the Borough of Leigh.

THE following prizes have been won by students of the Royal Medical Benevolent College, Epsom, since the last report presented to the Governors in May, 1902: L. Sworn, Open Mathematical Scholarship, £80, New College, Oxford; A. C. C. Parkinson, Open Classical Demyslip of £80 at Magdalen College, Oxford; T. B. S. F. de Chaumont, Scholarship £40 for Mathematics at Selwyn College, Cambridge.