Jocelyn Swan resigned the Presidential chair to Surgeon-General Sir Launcelotte Gubbins, K.C.B., M.V.O. The fortieth annual report showed that the finances of the association continued in a flourishing condition and referred with pride to the large number of members who were serving their King and country, many of them, including the metropolitan honorary secretary, having been at the front since the beginning of the war. Regret was expressed at the loss sustained by the death of one of their warmest supporters, the late Dr. James Little of Dublin, and of ten other members, including an ex-president, Dr. Highgate H. Phillips-Conn of Waterford. It was announced that the Arnott Memorial Medal had been awarded to Captain John A. Linton, I.M.S., whose conspicuous gallantry in Mesopotamia had won for him the Victoria Cross. The festival dinner was held subsequently, at which upwards of seventy members and guests, the latter including a considerable proportion of ladies, sat down. The toasts which followed were proposed and responded to in commendably short speeches, the President, Sir Launcelotte Gubbins, before they were entered on, inviting those present to show in the usual way their sympathy with H.R.H. the Duke of Connaught in his recent bereavement. The health of the King was most heartily drunk, the whole company singing the National Anthem with enthusiasm. The toast of "Our Defenders," proposed by Dr. William Douglas, was responded to by Captain Leahy, R.A.M.C., who said that the home folk could scarcely realize how much the prospect of a hearty reception on their return to England, Ireland, or Scotland helped the boys at the front to bear their hardships. He himself, having been a prisoner for a long time, experienced this to the full, and all were very grateful for what was done to make their lot endurable. The toast of "Our Guests," proposed by Dr. Gubbins Fitzgerald, was responded to by Dr. William Hill. The President, in acknowledging the toast of his health, said he felt it a great honour to preside over an association which during the forty years or nearly of its existence had had in the chair men of the greatest eminence in the profession. He made an earnest and eloquent appeal to his Irish brethren to use their influence with those they came in contact with in England to look ahead and prepare every one for the great combat in which all should take their share when the present war was over. There were, he said, three formidable enemies to be fought—namely, tuberculosis, bad housing, and intemperance. The first could not be conquered until the second was got rid of. He would remind them of what had already been done to get rid of the second enemy in their own country, for no fewer than 47,000 comfortable cottages had been provided to meet the wants of the poorer peasants in Ireland, and to each was attached a quarter of an acre of ground. With regard to the third enemy to the health of the population in the poorer districts of the United Kingdom he would, though neither a teetotaler nor a prohibitionist, express a hope that the restrictions with regard to the sale of intoxicating liquors would be continued after the war to the great advantage of the health of the community. Evidence of how much had been done in the army of late years to lessen the evils of intemperance was to be found in the fact that out of 70,000 soldiers serving in India no fewer than 32,000 were teetotalers. Sir Launcelotte concluded by reference to the fine achievement just reported which their countryman, General Maude, had accomplished. The proceedings of the evening were enlivened by humorous songs and stories given by the Rev. Dr. Houston Collisson and by songs and violin playing by Miss Elsie Warner.

TAXES ON UNOCCUPIED FURNISHED HOUSES.

THE legal position so far as income tax is concerned as to taxation of houses not actually occupied except that furniture remains therein seems to be as follows: Section 70 of the Income Tax Act of 1842 provides that all properties shall be assessed whether occupied or not, but that the assessments on houses shall be discharged for the period they are "unoccupied." The statute gives no definition of occupation, but in a case decided in 1904—Smith *v.* Dauney, 2 K. B., 186—a furnished house not dwelt in or slept in for the whole financial year was held liable to inhabited house duty as well as to income tax (Schedule A) and local rates. It would therefore seem that there is no legal claim to exemption on the ground of absence of occupation. As to the quantum of the assessment the ordinary rules would apply, and it would be determined by the rent paid for that or similar houses. In view of the difference which the inclusion of the rental value of the house in the individual's total income might have on the rates of income tax payable on the whole, it certainly seems that this result, however correct legally, inflicts a substantial hardship. Inasmuch as the house would in such circumstances serve as store for the furniture, the complete exemption of the property could perhaps hardly be expected, but some system of assessment on "storage value" in such cases would obviate an existing injustice, and we hope that the point will not be lost sight of when the Finance Bill for this year is being discussed in the House of Commons.

THE DELINEATION OF INTERNAL ORGANS.

IN an article entitled "The delineation of internal organs by an electrical method," published in this JOURNAL in September last, an account was given of a device which at about that time was attracting some attention in the British Expeditionary Force. Information subsequently received seemed to justify us three weeks later in expressing the anticipation that we should be able to publish a full account of the method and results in an early issue. This expectation has not been fulfilled, and we have reason to believe that the inventor has failed to satisfy the physicists consulted as to the truth of his claims.

Medical Notes in Parliament.

Pensions for Soldiers and Sailors.

SEVERAL additions and improvements in the war pensions for soldiers and sailors were announced in the Commons debate on the warrant on March 19th. The principal controversy arose on the question of allowances for the "medically unfit" or broken down soldiers. The Government declines to recognize them for pensions, unless their disablement has been "aggravated in service" if not actually incurred in service. Under the warrant, however, such a man was to be eligible for a gratuity of not more than £100.

Mr. J. M. Hogge, in a general review of the scheme, repeated the demand that these men should be eligible for pensions. He recalled that 100,000 such men have already been discharged from the army, and reckoned that before the end of the war the discharges of men in this category would reach a quarter of a million. After his manner, Mr. Hogge had some caustic things to say about the different decisions of different medical boards. He mentioned the case of one of his friends, who, he said, had in November, 1915, been rejected by a medical board in Edinburgh as unfit even for home defence. Ten months later this man was again called up and passed as in Class B1. Then another medical board put him back to C2. In January last he was examined by a fourth board, which passed him for active service as A1. Mr. Hogge put it that in nine cases out of ten, if such a recruit broke down, the medical defence of the authorities would be that the man suffered from his troubles before he entered the army—it would not, according to Mr. Hogge, be admitted that they had been "aggravated by service." Mr. Hogge claimed to be able to produce cases of men who had fought in the war, and had nothing—not even the hundred pounds gratuity on their discharge as medically unfit.

Mr. Barnes (the Pensions Minister) gave an account of the new concessions to be made under the warrant, some of them arising out of the representations in the last debate. He spoke first of the case of a man, no longer totally disabled and not eligible for the highest degree of pension, who started work but had to attend hospital once or twice a week. If he lost time thereby or had expenses through the circumstance he would have an allowance up to 10s. a week. As for the gratuity question, Mr. Barnes said he was convinced that the hard cases quoted by Mr. Hogge referred to some time previous to February 15th. The man who had fought in the field and the man who had, it was said, been badly treated would be entitled

to a pension under the present warrant just as much as the man who had fought a year or more. The man the board had in mind for a gratuity was the man who might have been certified in an asylum, but had offered himself for service and was soon afterwards found to be insane; or he might be a man who was afflicted with syphilis, and who developed very soon some after-effects by reason of which he had to be discharged. Mr. Barnes next mentioned the case of a woman whose husband had died during the war and who had become incapable of supporting herself through a son being killed in the war. In such cases a pension of not more than 15s. a week would be allowed. Coming to alterations in the schedule fixing the amount of pension according to the nature of the disablement, Mr. Barnes said these matters had been largely left to the doctors, but the board had on its own initiative lowered the rate for the man who had lost both feet. The doctors had put him in the 100 per cent. category, but the board had reduced him to 80 per cent., but on representations from Roehampton had raised him again to the 100 per cent. class. Touching the treatment of blinded soldiers in Scotland, Mr. Barnes said he should be meeting the authorities of Edinburgh blind asylum in a week or two, but his information so far led him to believe that provision for the blind soldier could best be made by a central authority. He believed that St. Dunstan's could deal better with these men than any other institution in the country.

After further discussion, Sir A. Griffith-Boscawen (Secretary to the Pensions Ministry) made a further defence of the gratuity proposal for the medically unfit whose condition had not been aggravated by service. He quoted a number of cases in which the men had not done a single day's training. Wherever there was the slightest aggravation by military service a pension would be granted. With regard to the after-care of disabled soldiers, the minister said, in reply to a question, that Mr. Barnes was trying very hard to get that put on a systematic basis in every part of the United Kingdom. A Joint Committee had already been formed for Lancashire for the purpose of pooling facilities for treatment and training. Mr. Barnes and he were visiting Leeds to urge a similar scheme for Yorkshire, and were shortly going to Scotland for the same purpose, and they were quite prepared to take any steps they could to establish some national system for Ireland. They were prepared wherever facilities could be found for treating men in institutions to pay for their maintenance. It was the duty of the State, if proper institutions for the treatment, care, and training of disabled soldiers could not be found, to set them up. Existing institutions should first be used.

Before the close of the debate Mr. Bonar Law said the Government would raise the limit for the gratuity from £100 to £150.

War.

Contemplated Change of the Classification of Men in the Army.—In the course of debate on Army Estimates in the House of Commons on Wednesday evening Mr. Macpherson (Under Secretary for War) hinted that a revision of classification of men in the army was contemplated. He understood that the suggestion was to reduce the three classes A, B, and C, to two, A and B, the first named to be for men fit for general service, and the second for those who were not. Mr. Macpherson acknowledged that some men in Class C had been sent to France, but only after medical examination of such men, and only on assurance by the medical authorities that the conditions in France were equal to those at home for them.

Local Employment of Unfit Doctors of Military Age.—In the Commons Colonel McCalmont asked Mr. Macpherson whether it was in accordance with the decision of the Army Council that a civilian doctor in Ireland appointed in medical charge of troops in his locality before the war, who, although of military age, had been found medically unfit for general service by a board, was to be forthwith replaced by another local civilian doctor of over military age; and, if so, upon what grounds it had been decided to penalize young unfit doctors; and whether this decision would apply to doctors who had become unfit for military service. Mr. Macpherson replied that this was in accordance with the wishes of the Central Medical War Committee that young doctors should not be employed at home as that prevented others from volunteering. Young medical men who were unfit were employed on general service at home and not locally. Colonel McCalmont asked whether local doctors could not be employed in their own locality. Mr. Macpherson answered that offers of local service could not be accepted; doctors must volunteer for service in any part of the Home Command.

Woolwich Arsenal, Medical Department.—Mr. MacVeagh asked whether the doctors in the medical department at the Woolwich Arsenal were under the jurisdiction of the Army Medical Department. Mr. Macpherson said that, so far as officers were concerned, appointments were made to the office by the Director-General. He believed that one or two women doctors had been appointed by the Arsenal authorities direct. Like the rest of the Arsenal, the medical department was not under the jurisdiction of the Director-General.

Manipulative Surgery.—In reply to questions by Mr. MacVeagh and by Mr. Buxton, Sir Worthington Evans (Secretary to the Munitions Department) said that Miss Wade Thompson (whose case was referred to last week) was not prevented from resuming work at Woolwich Arsenal because she had been treated by Mr. Barker. When she offered to return to work on February 13th she did not produce a certificate that she was fit for work signed by a qualified medical practitioner, as was required under the rules of the Arsenal. She was not paid for the fortnight (February 13th to 27th) during which she was not at work. Nothing was known at the Arsenal of any question being raised in Parliament until March 2nd. Miss Thompson had been working since February 27th.

The Venereal Diseases Bill.—On March 15th the third reading of this bill was moved in the House of Lords by Lord Rhondda and agreed to. The bill therefore goes down to the Commons without amendment, and, if given second reading there, will doubtless be referred to the Grand Committee which is now considering the Criminal Law Amendment Bill.

Criminal Law Amendment Bill.—The Grand Committee on the Criminal Law Amendment Bill was occupied at its sitting on March 15th with Clause V. Under the bill the age of consent would remain the same as under the principal Act—namely, 16—but it was urged in the Commons debate on the second reading that the proposal in the bill to sweep away the defence of "reasonable belief" that a girl was 16 would in effect extend the protection afforded by the law. Mr. W. H. Dickinson, however, submitted that the time had come for raising the age and also for disposing of the defence of "reasonable belief" as to this age, and moved an amendment accordingly. Mr. Herbert Samuel supported the amendment, but said that if the Committee wished to choose between raising the age to 17 or keeping it at 16 and ending the defence of "reasonable belief" it would be better to keep the age at 16. Mr. Rawlinson spoke against the amendment on the ground that it would lead to serious increase in blackmailing, and suggested that the seduction of youths needed to be remembered. Sir George Cave, for the Government, opposed the amendment. He said that if the Committee decided to raise the age to 17, he should feel obliged to move that the provision regarding "reasonable belief" should be retained, and if he were defeated on that point he should have to consider whether he would proceed with the bill. He had been informed that in 50 per cent. of cases of this sort submitted to juries acquittals were given. The reluctance of juries to convict was an element that should be borne in mind. On a division the amendment was rejected by 21 votes to 20, and after some further debate the clause was passed as originally submitted. Thus the age remains at 16, as in the principal Act, but the defence of "reasonable belief" left available under that Act is made void. At the sitting of the Committee on March 20th, Mr. J. W. Wilson presiding, the Home Secretary withdrew Section 4, which concerned the definition of brothels. The proposal was to amend by reference previous Acts so that the word "brothel" should be construed as if the words "or for the purpose of habitual prostitution" were inserted after the words. The order paper was relieved of a page of notices of amendments by Sir George Cave's decision. Clause V proposes an amendment of penalties in cases of conviction of brothel keepers, such persons to be liable, on summary conviction: (*a*) On first conviction to a fine not exceeding £100, or to imprisonment, with or without hard labour, for a term not exceeding three months; (*b*) on a second conviction to a fine not exceeding £250, or to imprisonment, with or without hard labour, to a term not exceeding six months; and (*c*) in the case of a third or subsequent conviction to a fine not exceeding £500, or to imprisonment, with or without hard labour, for a term not exceeding six months. Discussion took place on amendments by Mr. Dickinson to omit the alternatives of fines. The argument for punishing these offences only with imprisonment was that brothel keepers made large sums of money, and were not much deterred by fines. On the other hand, Mr. Dillon held that if the law were so framed it would be a terrible temptation to the police. A division was taken on the omission of the words as regards a first conviction, and Mr. Dickinson's amendment was rejected by 29 votes to 17. A second division took place with the same result in regard to later convictions. An amendment was afterwards moved by Mr. Samuel to give courts power not only to choose between the alternatives of fine or imprisonment but to impose a fine and to order imprisonment also. This was carried, the general opinion being that the twofold punishment would be awarded only in exceptionally bad cases. Sir George Radford moved the rejection of Clause VI, which proposed to amend the existing law as regards penalties for soliciting and loitering so that a court should have power to impose on a second conviction a month's imprisonment, with or without hard labour. He pointed out that injustice might be done by one corrupt police officer. Ladies engaged in rescue work thought there might be danger of this kind. Sir George Cave replied that a temptation was put in the way of the police whenever a fresh statute against crime was enacted. No offence could be worse than blackmail on the part of the police, and if any case of that sort were brought to his notice it would receive very serious consideration. He had hoped that the chief objection to the present clause was removed when the subsection in Clause II as to medical examination was dropped. Mr. Samuel recalled the exhaustive inquiry by a special Commission some years ago into the matter of solicitation, and its findings which completely exonerated the police from vague charges which had been put forward. On a division the clause was rejected by 16 votes to 15.