

Rogers's indefatigable work, not only in connexion with the foundation of the Calcutta School of Tropical Medicine but in the investigation of tropical pathology and therapeutics, will be glad to take this opportunity of testifying their appreciation.

HEART DISEASE AMONG SOLDIERS.

FROM the course of the discussion of the "soldier's heart" at the German Medical Congress in Warsaw, a note of which is published elsewhere in this issue (p. 27), it is clear that the same difficulties are presented to the German physicians as are met with in this country. As was to be expected, the speakers noted that soldiers with hearts damaged or impaired before the war broke down under the strain. One statement may have more significance than is apparent on the surface, namely, that arterio-sclerosis was observed frequently amongst the elderly soldiers on their return from the battle-field. This is not the experience in this country, where remarkably few such cases are met with; the reason is probably that the Germans are employing men of more mature years. We gather from the discussion that many of the cases puzzle the physicians, and that consequently they are looked upon in a variety of ways—some are attributed to defective development, others to neurosis, and others again to excessive indulgence in tobacco. One speaker noted that soldiers with goitre seldom suffered from circulatory disturbances. The curious observation made by Professor Schultzen in winding up the discussion, to the effect that special hospitals and wards for cases of heart disease are detrimental to the health of the patient, and are, therefore, not to be permitted, shows that this physician does not clearly comprehend the problem with which he is dealing.

WOMEN MEDICAL STUDENTS IN WAR TIME.

A LETTER from the Dean of the Medical Science Faculty at King's College, printed on page 30, draws attention to the fact that this college has recently thrown open the whole of its medical department to women students, and that they will be allowed to cross its threshold next October to the number of twenty. Up to the present time the department has been open to these students only for the anatomy classes; and so King's College is now in a position to offer a complete medical education to a number of women so far as the preliminary and intermediate curricula are concerned. The next step, as Professor Halliburton says, is to secure for them the means of completing the final or clinical part of their education; in other words, to obtain for them further facilities for completing their hospital work. At the present time, in addition to the Royal Free Hospital, both St. Mary's Hospital and St. George's Hospital have engaged in the clinical instruction of women medical students in a somewhat tentative manner. A small number were accepted at St. George's Hospital fourteen months ago. The results of the experiment have been so successful that arrangements have been made for the admission of a few more for the duration of the war. At St. Mary's Hospital we understand that a number of women students have been taken on by arrangement with the London School of Medicine for Women. It is hoped, as Professor Halliburton points out, that other London hospitals will follow the examples thus set. But for the war there is no reason to suppose that the admission of women students to the London hospitals would yet have passed the stage of discussion and argument. It was, in fact, the effect of the war in cutting off the normal supply of medical students that brought the matter into the range of practical politics. Experience has now shown that a mixed medical school with both men and women students can be run without difficulty, or more than a brief period of awkwardness and adjustment. What will happen when the war ends seems uncertain, but in all probability a return to the normal

conditions is to be anticipated, although it is, of course, possible that the mixed school will by that time have justified its continued existence.

Medical Notes in Parliament.

War Taxation and Finance.

THE Finance Bill for the year has recently been in its Committee stage, and some important alterations in the fiscal proposals have been effected. It is possible that the bill has not even yet reached its final form, but the Committee stage is usually the most important for such bills, and no further substantial changes are likely to be made.

Cocoa, Coffee, and Tea.

The reduction in the cocoa duty was somewhat unexpected in most quarters, but the Chancellor explained that the original proposals for the increase in the duty to render it equivalent to the tea and other "non-alcoholic" duties had been found to be excessive for the purpose in view. He suggested that the true relations between the duties were 4d. per lb. on cocoa and raw coffee, and 1s. per lb. on tea, and expressed the hope that these ratios would be accepted as a final settlement of the question, now and for the future.

Sugar.

An attempt was made by some members to obtain a reduction in the sugar duty, but with no result. The Government seem, not unnaturally, to regard a rise in the price of an exclusively foreign commodity with equanimity, as tending to diminish demand and therefore to reduce the effect on the foreign rates of exchange, but it is, perhaps, to be regretted that so marked a rise should be permitted—if not encouraged—in the price of what one member described as "a great producer of physical energy." In replying, the Chancellor made the effective point that although the price in bond of sugar now is not very much above the price in the short-crop period of 1911, the consumption has not fallen to a corresponding level, showing, as he very pertinently said, that the power to purchase sugared articles to-day is greater than it was in 1911; and we may perhaps add that that is especially the case with the majority of munition workers, for whose physical energy the Committee was very properly concerned.

Tinder Lighters.

The definition of "tinder lighters," to which we referred on a previous occasion, appears to have been insufficiently precise, even in its original form, and now appears as a "mechanical and portable contrivance for producing a flame or spark," but the dignity of the definition did not on this occasion obscure the trifling cost and importance of the article, and it has been agreed that the 5s. duty shall be subject to some reduction and to a discrimination based on the utility of the particular form of the lighter.

Petrol and Motor Cars.

The duties payable in respect of the maintenance and running of motor cars are of particular importance to the medical profession, and the drastic alteration in the proposals with regard to what Mr. Montagu described as "a supertax on motor cars for the war only" will have been noted with special interest. It will be remembered that the original proposal to increase the licence duties was put forward in the hope that a reduction would be effected in the number of licences taken out, and therefore in the quantity of petrol consumed.

Since the Budget was introduced the question has been approached in a more direct fashion through the appointment by the Board of Trade of a Petrol Control Committee, which is to institute control over the distribution of petrol by means of "permits" issued from a central authority, and the new proposal is to require payment of a licence duty of 6d. per gallon on the permits issued, the proposal to increase the rates of motor car licences being withdrawn. Provision will be made for a rebate on unexhausted permits. The inference to be drawn from some of Mr. Montagu's explanations would lead one to suppose that the rate of duty—6d. per gallon—was fixed at a figure which would bring in something slightly less than the original increase in car licences would have yielded. Permits will be issued for cars kept by medical practitioners and veterinary surgeons at half-rates, but even on that basis we fear that the medical profession as a whole stands to lose rather than to gain by the substitution of the new proposals for the old ones. The latter

were open—as the former are not—to the charge of too arbitrary and haphazard a graduation; but assuming, as we are entitled to do, that the consumption of petrol by the profession has reached a maximum of economy, it must still remain true that a professional user of a car will ordinarily consume more petrol than a car owner running his car for pleasure or convenience, and on the hypothesis that the new duties will not yield *substantially* less than the increase in licences originally proposed it would seem to follow that the medical practitioner will pay a larger tax, not only relatively but actually. In other words, although a medical practitioner does not use a car whose horse-power is above the average, his constant use of a car in all weathers and on all kinds of roads does necessitate a consumption of petrol above the average, and he therefore stands to suffer more when taxed on the basis of consumption than of power. Perhaps it is not too late to express the hope that the rebate may in the case of the "permit" duty be extended beyond the 50 per cent. which applies to the old licence duty levied on a scale of graduation based on power.

This point needs additional emphasis in view of the fact that at a later stage in the progress of the bill through committee Mr. Montagu announced that representations had been received in respect of the proposed tax (at half rates) on petrol used for trade cars, and that although the Government would persist in rationing petrol for such cars, no portion of the proposed new duty would be charged thereon. We referred last year to the preference given to the commercial car in the matter of the import duties then imposed, and substantially the remarks then made apply with equal force to the new petrol duties. If the purpose to be served is the restriction of the use of the motor car as a convenient means of locomotion and the putting down entirely of mere "joy riding," the medical profession can fairly claim the same exemption as that afforded to an owner of a trade car; and if the purpose is to raise revenue (and certainly such is not the main purpose, at all events), we fail to see why the medical profession should bear any special portion of the national burden.

There is one other point raised in this discussion which was promptly put on the shelf for consideration after the war, but should nevertheless not be allowed to escape comment. More than one member expressed the opinion that the existing discrimination in licence duties in favour of the medical profession should be extended to others—to clergymen in large parishes, for instance, and to farmers whose horses have been commandeered. The profession has no desire to play the part of the dog in the manger in this matter, but we are entitled to point out that the practitioner is in a position which is almost, if not quite, unique. Special cases may, and no doubt do, exist where the rebate is due as equitably to a clergyman or a farmer as to a county practitioner, but they must undoubtedly be the exceptions rather than the rule. The Revenue is naturally jealous of its right to insist that a reasonably exclusive professional use must be made of the car, and in the case of a medical man hourly liable to a summons for professional assistance and daily travelling an extensive round it has a guarantee which it can find in no other profession. The case of the veterinary surgeon provides the closest analogy, but even there the liability to the call for professional skill lacks that latent imperiousness which is the seal of the guarantee in the case of the profession which deals with human life and well-being.

Before leaving this subject we may perhaps mention that Mr. Montagu refrained from any statement as to when the new duties on the permits issued under the Defence of the Realm Act will come into force.

Income Tax.

The income tax sections of the bill provoked considerable discussion, especially as to the hardship of deducting a tax at the rate of 5s. in the £ from persons of limited means, and the Chancellor outlined a scheme which will be adopted with the intention of reducing to a minimum the consequences of the system of "taxation at the source," a system described by Mr. Fell (Great Yarmouth) as being "one of the most skilful, most profitable, and at the same time most unfair engines of taxation ever created by man." The intention is apparently to calculate the rebate beforehand in the case of persons liable to "direct" assessment (presumably from the returns now being made to the local officials), and to deduct the amount from the tax which would otherwise be payable on the local assessment. This arrangement seems to meet the case of taxpayers in receipt of untaxed—for example, professional—income fairly satisfactorily, but there remains a very large portion of the community, including retired professional or

business men and unmarried women, whose entire incomes are taxed by way of deduction, and for these the only method of adjustment will be to file with the authorities a statement of income and obtain repayment of the excess deducted. Obviously to withhold 25 per cent. of the income for twelve months would entail the gravest inconvenience in a very large number of cases, and it is proposed to make the repayments half yearly instead of yearly as hitherto. It may perhaps be added that (as Mr. McKenna pointed out) many people will start the financial year with a repayment of tax for 1915-16, which will to some extent mitigate the inconvenience arising from the deductions made during 1916-17. The mitigation does not strike us as being very substantial.

In an interesting defence of a high income tax during the war, the Chancellor expressed the opinion that a maintenance of high taxation would in normal circumstances impair seriously the energy and industry of the nation, and thereby cause the business organizations of the country to suffer through lack of adequate accretions of fresh capital, but expressed the opinion that "at the present moment the great majority of our countrymen are willing to work as hard for the State as they would for their own interests, and could not only afford to pay this 5s., but would continue to carry on their businesses with the same energy and determination as before." This is a refreshingly candid reliance on the patriotism of the taxpayer, and is welcome as an indication that the Government anticipate a reduction in income-tax rates after the war is over.

In some previous notes¹ on the present Finance Bill we quoted the proposed rates of tax and commented on the absence of a reasonable parallel between the graduation of the earned rates and the unearned rates. At a later date Mr. Montagu intimated that amendments dealing with the question would be submitted at the Committee stage, and it may be convenient to give here a statement of the rates as now proposed, repeating the unchanged "earned" rates for purposes of comparison.

Total Income not Exceeding	Earned Rates.		Unearned Rates.	
	£	s. d.	£	s. d.
500	2	3	3	0
1,000	2	6	3	6
1,500	3	0	4	0
2,000	3	8	4	6
2,500	4	4	5	0
Exceeding £2,500	5	0	5	0

It may be remembered that the original bill proposed a special unearned rate for incomes not exceeding £300, without any corresponding reduction in the earned rate at that limit. The revised scale extends the minimum unearned rate of 3s. not only to those below the £300 line but to all those below the £500 line, and foregoes a further 6d. in the £ in each class up to the £1,500 limit.

In another important class of case, that of persons on military or naval service, the scale of duties was also subjected to amendment, the sudden rise from 9d. to 2s. 1d. which took place at £300 being now obviated by a subdivision of the incomes between £300 and £1,000. The scale now stands as under, the original proposals being also given:

Total Income not Exceeding	Rates now Proposed.		Rates First Proposed.	
	£	s. d.	£	s. d.
300	0	9	0	9
500	1	3	2	1
1,000	1	9	2	1
1,500	2	3	2	5
2,000	2	9	2	9
2,500	3	3	3	3
Exceeding £2,500	3	6	3	6

As many of our readers are, in one way or another, assessed in respect of civil professional earnings, it may perhaps be advisable to add that the above rates apply only to the "pay" received for the naval or military service, and not to any other earned income, the assessment of which would be governed by the ordinary scale of "earned" rates.

At a subsequent stage in the debate the Chancellor moved new resolutions enabling the question of the income tax allowance made for payments to life assurance companies to be considered. He stated that certain companies had taken advantage of the allowance to advertise new schemes of deferred annuities, and that a maintenance of the existing provisions would discriminate unfairly between different methods of saving. The intention appears to be not to interfere with the allowance in respect of the old-fashioned "whole life" or "endowment at sixty" policy, but to restrict the allowance where the policy is less of a life insurance and more of a savings

¹ BRITISH MEDICAL JOURNAL, May 20th, p. 731.

scheme than in such representative policies as are referred to above. In any case the restriction will not apply to policies taken out before June 22nd, 1916. The average medical practitioner is probably affected by allowances for life assurance more than the average business man, or, indeed, than most other professional men, but at the same time his policy is usually one for a long term of years, its subsidiary intention being directed rather to the supplementing of his income on retirement than to the saving of capital over a short period for early reinvestment.

Excess Profits Duty.

The clauses dealing with the Excess Profits Duty provoked, as must always be the case with so heavy an impost, considerable discussion, but no useful purpose could be served by commenting on intricate and involved provisions for the levying of a tax by which few medical men can be affected.

War.

British Civilian Prisoners in Germany.

Lord Robert Cecil, Under Secretary of State for Foreign Affairs, stated, in reply to a question on June 26th, that on May 31st the Foreign Office received a further report by Dr. Taylor, whose first report to the United States Ambassador in Berlin on the food question at Ruhleben was noticed in the JOURNAL of June 17th, p. 857. Dr. Taylor's later report stated that a fresh scale of diet had been put in force, and that civilians at Ruhleben were receiving only a little more than one-third of the protein-containing foods allowed to combatant prisoners of war, while the potato rations had been reduced to less than one-half of those issued to combatant prisoners. On June 3rd the British Government, through the United States Ambassador, informed the German Government that if it was not in a position to feed prisoners of war properly, it was clearly its duty to release them. It was pointed out that, so far from doing this, the German Government was detaining prisoners entitled to repatriation on the ground of ill health, and had made no reply to the British proposals that civilians over 50 should be repatriated, and those over 45 also if unfit for service in the field. The British Government also pointed out that German prisoners in British hands were not dependent on parcels for nourishment, and that it was ready to consider any proposals for an exchange of civilians on an extended scale. On June 8th the British Government asked the United States Ambassador in Berlin to obtain permission for sufficient food in bulk for 500 men being sent at fixed intervals, and the Prisoners of War Help Committee had decided to send parcels for 250 men in addition to those previously sent. On June 21st a still more unfavourable report by Dr. Taylor was received. It appeared from it that the German authorities had deliberately reduced the official food rations at Ruhleben, and that they had accumulated money, estimated at between 60,000 and 200,000 marks, which should have been spent in rations. Dr. Taylor stated that the food supplied during the week ending June 14th, if supplied to all the men interned at Ruhleben, represented less than half of the requisite food units, and that matters were made worse by the fact that much of the bread coming from outside Germany during the last month was of inferior quality or had arrived in bad condition. As the result of Dr. Taylor's third report the Foreign Office had addressed a note to the United States Ambassador in this country for communication to the German Government by telegraph, recapitulating the observations in the note of June 3rd as to the duty of the German Government to feed the prisoners properly, or to release them, and as to their failure to reply to the proposals to release civilians over 50 and over 45 in certain conditions; it concluded by proposing that all the British civilians at Ruhleben should be released in exchange for a similar number of German civilians. It was stated further that should the German Government not accept this proposal within a week from the receipt by them of the telegraphic summary, the British Government would be compelled to consider what course to adopt with regard to the rations of German civilians interned here.

On the same day Sir Edward Grey stated, in written answers, that a transfer of British civilian prisoners in

Germany was under consideration, but presented considerable difficulties. He believed that the lot of the civilian prisoners at Ruhleben could only be effectually alleviated by adequate measures of exchange. Further reports had been received from Mr. Justice Younger's Committee other than those referring to Wittenberg, and the question of publishing them was under consideration. Thirty-three reports on prisoners' camps in Germany had been received since March 31st last, and it was proposed in future to lay such reports before Parliament every three months. The next White Paper would be laid as soon as possible after the end of the first quarter. The Prisoners of War Help Committee was formed by the War Office to co-ordinate the efforts of the numerous prisoners' aid societies. The Ruhleben Subcommittee was formed to ascertain the needs of the civilians at Ruhleben and to afford them assistance. In the absence of an official explanation from the German Government regarding their failure to repatriate the proper number of British civilians passed as unfit for military service, explanations of its action could only be a matter of conjecture. On June 7th the United States Ambassador had been asked to draw the attention of the German Government to the fact that in the four months February to May this country had repatriated 375 unfit German civilians and had received only 22 unfit British civilians. From a comparison of the numbers it appeared that about 1½ per cent. of the Germans interned in the United Kingdom were repatriated, as against about ½ per cent. of the British interned in Germany during the period in question; in other words, the proportion of Germans repatriated was three times greater than the proportion of British subjects repatriated.

Surgical Appliances in Military Hospitals.—In a written reply to Major Astor, dated June 22nd, 1916, the Under Secretary of State for War stated that all splints and other surgical appliances considered necessary by the officer in charge of a hospital for officers or men undergoing treatment in recognized hospitals, other than purely private hospitals and those receiving a capitation grant, are provided by the War Office.

Mesopotamia.—A reply made on behalf of the Secretary of State for India to Colonel Yates, on June 27th, was to the effect that Surgeon-General W. Babbie left India for a short time early in 1915 to carry out certain work entrusted to him by the War Office. He was not replaced during his temporary absence. He vacated the appointment of Director of Medical Services in India in June, 1915, when he was succeeded by Surgeon-General MacNeece. The suggestion that General Babbie had been responsible for the medical arrangements in Mesopotamia was to be deprecated.

Vaccination and Small-pox.—On June 26th Mr. Chancellor asked another question with reference to an army order issued in May prohibiting soldiers from visiting their homes in parts of Northumberland, Durham, Lancashire, Glamorgan, and Monmouth owing to the occurrence of a few cases of small-pox in those counties, and whether that order was due to loss of faith in the protective virtues of vaccination; and, if not, whether the order would be withdrawn. Mr. Tennant said that orders in the sense mentioned were issued, but were withdrawn as no longer necessary except in the case of three towns where cases of small-pox recently occurred. The restriction was not enforced for men recently vaccinated. The orders were a measure of precaution, and not indicative of any loss of faith in the protective virtues of vaccination. The War Office did not abjure its faith so easily as Mr. Chancellor seemed to suppose, but it would omit nothing calculated to preserve the health of His Majesty's forces. In a written reply to Major Astor, Mr. Long stated on June 26th that during the nine weeks ending May 27th, 1916, seventy-nine civil cases of small-pox were notified in England and Wales. Information as to vaccinal conditions was available as to seventy-seven of these cases; sixty-two had been vaccinated, and fifteen were unvaccinated. No person contracted small-pox subsequent to recent revaccination, but twelve of the cases had been revaccinated after exposure to small-pox infection and during the incubation period of the disease. Seven cases were known to have ended fatally, and of these three were unvaccinated; four were stated to have been vaccinated in infancy, their ages at death being 27, 37, 43, and 63 respectively.

Poisonous Dope.—On June 22nd Mr. Rowlands called attention to the deaths during May of two women workers, owing to poisoning by tetrachlorethane used in the manufacture of dope for aeroplanes. The Under Secretary of State for the Home Department (Mr. Brace) said that he hoped the arrangements for securing an adequate supply of an approved non-poisonous dope would very shortly be completed. Meanwhile, much was being done to minimize the danger by the use of such other non-poisonous dopes as are found suitable by the Admiralty and the War Office, and by an increasing observance of the detailed precautions in regard to ventilation, periodic medical examination, and other matters laid down in the instructions issued by the Factory Department.