

creatic secretion is brought out by the access of the intestinal secretion to the gland through the medium of the general circulation.

INCOME TAX.

F. C. H. H., who entered into a partnership on September 1st, 1902, was liable to pay income tax upon so much of the average annual profits of the practice during the three years 1899, 1900, and 1901, as is represented by the fractional proportion which his share bears to the total. Thus, if such average profits amounted to £500 and he is entitled to one-half of the income of the partnership, his share of the tax for the year 1902-3 would be 18s. 3d. in the £ on £250 for twelve months, or seven-twelfths of this for the period from September, 1902, to April, 1903. Similarly, for 1903-4 he would pay on one-half of the average profits of the partnership for the years 1900, 1901, and 1902. (See the BRITISH MEDICAL JOURNAL for October 24th, 1903, answer to "Onaero," and for February 20th, 1904, answer to "M.D. Cantab.") The circumstances in which the average may be ignored are set out in the former answer.) The sections of the Acts quoted by the surveyor refer to the right of a taxpayer to appeal at the end of the year to have his assessment adjusted on the basis of the profits of the two preceding years and the current year instead of the three preceding years. Thus, for 1903-4 the profits of 1901, 1902, and 1903 would be taken instead of those for 1900, 1901, and 1902. Our correspondent should prepare accounts for the three years ending 1903, and then apply to the surveyor for an adjustment of his liability in accordance with the sections referred to. If his total income as so determined does not amount to £700 he can claim an abatement, either before payment of the tax or afterwards by way of repayment at any time within three years after the end of the year to which the tax relates. Forms of application for the abatement can be obtained from the surveyor.

NOTES, LETTERS, Etc.

ALCOHOL AND THE MEDICAL PROFESSION.

DR. ARTHUR KING, writing from South Africa, objects to a letter from Mr. Norman Barnett which was published in the BRITISH MEDICAL JOURNAL of January 2nd, in that it implies that properly there cannot be two opinions respecting even the moderate use of alcohol. He pleads for a reasonable attitude toward the question on the part of the profession, and urges that anything approaching fanaticism is likely to defeat its own object and bring the profession into ridicule. While favouring moderation among all men, and absolute abstinence on the part of those to whom moderation proves difficult, he considers that the terms in which alcohol is condemned are much too sweeping. The single quality not positively bad which Mr. Barnett has indirectly admitted alcohol to possess—namely, that of exalting imagination, is in itself no small virtue. It is to imagination that much of the progress and pleasure of life is due, and he asks whether an idea born of a brain unfettered for the moment from the bonds of pure reason may not eventually prove capable of conversion into solid and desirable fact.

STEEL MATTING.

A SAMPLE of "roll-up steel matting" has been sent to us by the concessionaire of American Industries in Europe. The retail price is 2s. a square foot, and it is claimed that the material is cheap, non-corrodible, resilient, and durable. Probably these claims are justified, and as it is easily handled it might prove useful in places such as laundries and kitchens in which it may be desired to keep the feet of workers off the floor. We do not, however, think that it would be a hygienic or desirable material to use for the purposes of ordinary dormitories.

NURSES FOR PASSENGER BOATS.

BRIGADE-SURGEON-LIEUTENANT-COLONEL A. B. R. MYERS (Rbt.) writes, with reference to a letter published in the BRITISH MEDICAL JOURNAL of January 26th, to express the opinion that it is difficult to believe that no proper accommodation was provided. He expresses doubt whether the captain can have stated that the Board of Trade could not compel the provision of sleeping accommodation for servants. He also says that, reading between the lines, it strikes him that the nurses in question, though signing on as stewardesses, objected to do any work other than nursing, and thereby made things uncomfortable for themselves. Having had some experience of sea voyages, he does not believe that there is any need for trained nurses on board ship. The doctors are always ready to help the stewards and stewardesses in nursing if need be. It might be a good thing if stewardesses received some training in nursing, though their avocation gives them a good deal of practical experience in doing what is required; and an officer friend of his, with fifteen years' experience, has never had a case which required special nursing.

THE TERM "OFFICE," "CONSULTING ROOM."

DR. ROBERT R. RENFOUL (Liverpool) writes: Some time ago I called attention to the terms "medical attendant" and "medical adviser," and with the result that the better educated of the profession now use the latter term exclusively. I wish now to suggest that practitioners cease to use the words "consulting room," and use the word "office" in America and Canada one is asked, "Do you do much office work?" This is the right term. Similarly they use the words "office hours" instead of our ungrammatical expression, "hours of consultation." A consultation can only take place between two or more of the same profession. Sometimes we hear people say that they are going to "consult." Dr. Blank. They should say that they are going to get "the opinion of" Dr. Blank, for how could a practitioner consult with one who is not a practitioner? It would in law be "infamous conduct in a professional respect." Let us therefore agree to use the word "office" and "office hours."

ERRATUM.—In the note on the Rational Treatment of Diabetes in the BRITISH MEDICAL JOURNAL of March 5th, p. 588, col. 1, line 18, for 0.09 gram read 0.1 gram.

LETTERS, COMMUNICATIONS, Etc., have been received from:

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