**Letters, Notes, etc.**

**Student Interchanges with Poland**

A correspondent who has recently visited a number of hospitals and clinics in Poland informs us that under the auspices of the Medical Association of the University of Warsaw arrangements for holiday exchanges can be made between Polish medical students and those of other countries. The principle of the exchange is that a foreign student is received in the Polish hospitals and clinics, board and lodging being provided, on the condition that similar facilities be given to a Polish student abroad. The organization, which is anxious to get in touch with this country, has already made contact with seven foreign countries and has this year received from five of them students. The interesting and historic city of Warsaw, with its many fine examples both of ancient and modern buildings, has a population of about 1,500,000, of whom about 500,000 are State hospitals, with 276 beds; fourteen public hospitals, with 4,894 beds; twelve hospitals belonging to philanthropic societies, with 1,648 beds; and twenty-six private hospitals, with 810 beds: in all, fifty-six hospitals and 6,728 beds. In addition to the hospitals there are many other matters of medical interest—notably, the State School of Hygiene and University of Hygiene. Our correspondent is satisfied that experience of such differences in the details of hospital work and organization as will always have to be faced in a foreign country cannot but tend to increased observation and reflection and to a broadening of outlook. His experience also suggests that the reception given to students from this country would be most hospitable and cordial. While many Polish doctors speak English, a working knowledge of French would be a considerable advantage. Arrangements should be made through the Polish Embassy, but the Medical Association at Warsaw is prepared to give further information to visiting students. The address of the association is: Kolo Medykow, Uniwersytetu Warszawskiego, Warszawa, Chalubinskiego 5, Poland.

**Income Tax**

The Income Tax Acts provide that an assessment in the case of a partnership should be made on the firm as a separate entity, and that in computing the income of any member of the firm the ratio to be applied is his share of the firm's profits for the year of assessment—not necessarily the share applicable to the basis year. Consequently our correspondent's share of the firm's tax will be the amount applicable to (1/3 of 3/4 + 1/2 of 1/4) = 3/8 of the assessment for 1932-3 and 1/2 for 1933-4.

**Employment of Daughter.**

"J. H.", who has a daughter "part-time as private secretary, and makes her an allowance valued at £35 per annum, £20 of which is paid in cash, and the remainder represents board and lodging." The inspector of taxes will allow only the £20 cash payment.

In the case of an employer the amount to be charged by him is the expense he incurs, whether it be paid to the employee in cash or expended in providing board and lodging. Where the employment is part-time, as in this case, and the total cost includes something other than an employer's burden, the only safe guide is what would be the cost on a quantum meruit basis. If the firm has a daughter as his private secretary are worth £35 a year to him, then he is entitled to deduct that sum, whether it is paid to her in cash or expended in providing board and lodging for her.

**Exhibits of Medical Science**

Among the most interesting exhibits in the Hall of Science was a remarkable collection of scientific apparatus contributed by the Research Laboratories and Museums embraced by the Wellcome Research Institute, London. Models are shown on the institution itself, on the floating label, by Sir Henry Wellcome to the Sudan Government for use on the Nile, and of the mobile field laboratory given to the British War Office during the war. The Education Bureau of Scientific Research makes contributions from its departments of protozoology, helminthology, bacteriology, and experimental pathology. The Wellcome Scientific Demonstrates its original method of visual teaching. The Entomological Field Laboratories have exhibits dealing with mosquitoes and mosquito-borne disease and the prevention of the exhibits on the Vector Physiology. Research Laboratories deal with the physiological, pharmacological, and serological problems met with in the production of diphtheria, tetanus, and other bacterial infections. The Chemical Research Laboratories contribute groups of medical agents such as antimalarial, amoebicidal, antihelminthic, antileptoric, etc. The Wellcome Historical Medical Museum tells the story of the progress of British medicine and surgery during the past 100 years by means of portraits and records of over fifty British pioneers, while dioramas and action pictures contribute visual records of outstanding developments in medicine and surgery due to British workers. The central cases contain historical collections of surgical instruments and pharmaceutical products. Maps and statistical charts show the growth of the public health services in London during the past 100 years.

**Experiments on Animals in Prussia**

The recent edict of General Göring, forbidding all experiments on living animals in Prussia, and the publication of the newspapers of this country before their inevitable modification was announced. The Berlin correspondent of the Times, telegraphing on September 12th, states that pending the enactment of an Animal Protection Act vis vivum is now defined as the dissection of, or operations on, a living unanesthetized animal in cases where anaesthetics are used for similar operations on the human body, and in cases where the use of anaesthetics is feasible. As serious scientific research in the interest of maintaining health and life cannot dispense with scientific experiments with animals, these experiments will not be regarded as vivisection if the following rules are followed: Scientific experiments with animals may be made in scientifically isolated institutions under the supervision of their heads only if scientific considerations promise definite success. They must be omitted if the question at issue has already been clarified. They are to be made painless by general or local anaesthetics.

**Corrigendum**

St. Thomas's Hospital old students' dinner (see Journal, September 9th, p. 518) the chairman's name should read Dr. Charles Richard Box.

**Vacancies**

Notifications of offices vacant in universities, medical colleges, and of vacant residence and other appointments at hospitals will be found on pages 36, 37, 38, 39, 42, and 43 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenancies at pages 40 and 41. A short notice of vacancies in advertisement columns appears in the Supplement at page 168.