district. During the war Dr. Steele carried on the practices of several brother doctors in the district, and this arduous work, which was faithfully and cheerfully done, will always be gratefully remembered. A popular practitioner, Dr. Steele was also a keen sportsman, and held the captaincy of the Hamilton Golf Club for several years. He had been a member of the British Medical Association for forty years, and took a lively interest in the proceedings of the Lanarkshire Division.

By the death of Dr. W. M. Shutte on March 5th Weybridge has lost a much-loved doctor and friend, who had practised there for many years. He received his medical education at the University of Cambridge, where he graduated M.A. in 1898, and at St. George's Hospital, qualifying as M.R.C.S. and L.R.C.P. in 1904. At the outbreak of war he immediately joined the R.A.M.C. and served in England and France for the whole of its duration. After the cessation of hostilities he sat for some years on many of the Pensions Boards, but did not return to private practice, though he still continued to reside in Weybridge until the day of his death. He leaves behind a wife and family, and countless friends to mourn his loss.

Universities and Colleges

UNIVERSITY OF OXFORD

Schorstein Research Fellowship

The Board of the Faculty of Medicine will make an election to the Schorstein Research Fellowship in Medical Science in June, 1934, if a candidate of sufficient merit presents himself. The board has power, in special circumstances, to divide the fellowship into two studentships.

The fellowship, of the annual value of £200, will be tenable for two years from October 1st, 1934, in any of the medical departments at Oxford, under such regulations as the board may approve. Candidates must be graduate members of the University, holding a registrable medical qualification, and must be under 35 years of age on October 1st, 1934. Candidates must submit their applications to the dean of the Medical School, University Museum, not later than April 30th, 1934. Each candidate must submit evidence of age, testimonials (three copies) or names of referees, a statement of his career, and a statement of the department of medical science

in which he proposes to research.

The Board of the Faculty of Medicine has granted leave to F. J. Sale, B.A., B.M. (Christ Church), to supplicate for the degree of Doctor of Medicine. The evidence submitted by the candidate was entitled "Auricular Fibrillation."

UNIVERSITY OF CAMBRIDGE

The Syndicate on Medical Courses and Examinations in the University has issued a second report dealing with the necessary changes of Ordinance so far as its previous recommendations concern degrees in medicine and surgery. The regulations proposed (Cambridge University Reporter, March 6th, p. 703) include all the recommendations dealt with in the Syndicate's amended report, which was approved on Novem-

ber 17th, 1933, and they deal also with certain minor points not previously considered.

Dr. E. B. Verney, F.R.C.P., formerly scholar of Downing and now Professor of Pharmacology in University College, London, has been appointed to the Sheild Readership in Pharmacology as from October 1st, 1934.

Sir Pendrill Varrier-Jones has been appointed to represent

the University at the twentieth annual conference of the National Association for the Prevention of Tuberculosis, to be held in London in June.

F. M. Collins and D. M. Lewis have been approved for the

degree of M.Chir. Kathleen Alice Muir has been approved for

the degree of M.D.

At a congregation held on March 10th the following medical degrees were conferred:

M.D.—H. G. Oliver, G. S. W. Evans.
M.B., B.Chir.—J. T. W. Spiridion-Kliszczewski, W. G. Gill,
G. L. Alcock.
M.B.—H. F. Green.
B.Chir.—P. T. Cooper.

UNIVERSITY OF SHEFFIELD

Dr. Edward Johnson Wayne has been appointed to the Chair of Pharmacology in succession to Professor Edward Mellanby. Dr. James Clark has been appointed Lecturer in Infectious

The Council has appointed Professor G. A. Clark, Dean of the Faculty of Medicine, to represent the University at the celebration commemorating the one hundredth anniversary of the foundation of the Liverpool medical school on May 11th and 12th.

NATIONAL UNIVERSITY OF IRELAND

At a meeting of the Senate on March 8th, with Dr. Denis J. Coffey, Pro-Vice-Chancellor and President, University College, Dublin, in the chair, a resolution of congratulation to Dr. Coffey upon the signal honour recently conferred upon him by the President of the French Republic by including him amongst the Chevaliers of the Légion d'Honneur was unanimously adopted.

The Senate decided to award the M.D. degree to the following candidates upon the published works submitted by them: B. A. Coghlan and W. J. Roche of University College,

Dublin.

Tuberculesis.

The Senate decided that the prize in Irish historical research for 1933 should be awarded to Dr. Richard Hayes for his published work entitled, "Ireland and Irishmen in the French Revolution."

The following representatives were appointed: Dr. Denis J. Coffey to attend the centenary celebrations of the foundation of the medical school, University of Liverpool, in May; Professor John C. Saunders to attend the annual conference in London of the National Association for the Prevention of

ROYAL COLLEGE OF SURGEONS OF ENGLAND

Council Election

The secretary of the Royal College of Surgeons has sent out the usual announcement, which on this occasion states that the usual announcement, which on this occasion states that on Thursday, July 5th, at 11 a.m., there will take place an election of four Fellows into the Council in the vacancies occasioned by the retirement in rotation of Mr. Ernest W. Hey Groves, Mr. G. Grey Turner, and Mr. Hugh Lett, and by the death of Mr. R. P. Rowlands.

A voting paper will be sent by post to each Fellow whose address is registered at the College on April 3rd. Fellows are requested to give notice without delay of any change of address, in order that voting papers may not be mis-sent.

Meeting of Council

A meeting of the Council was held on March 8th, with Sir Holburt Waring, the President, in the chair.

Mr. R. H. Burne, F.R.S., the Physiological Curator of the Museum, who is retiring from office, was presented with an address expressing the Council's appreciation of his services to the College during a period of forty-two years.

Licences in Dental Surgery were granted to thirty-three

candidates.

Diplomas in Ophthalmic Medicine and Surgery were granted, jointly with the Royal College of Physicians, to the following eighteen candidates:

H. W. Applin, Edith D. Bowie, W. G. Davidson, G. D. Gordon, H. G. Grieve, J. N. Jaswal, A. R. Khan, E. H. W. Lyle, P. H. Maal, W. B. E. McCrea, G. G. Patel, A. W. Patton, L. G. Scoular, J. Sherne, K. H. Singh, Effie Slater, P. I. Tierney, R. L. H.

BRITISH COLLEGE OF OBSTETRICIANS AND GYNAECOLOGISTS

GYNAECOLOGISTS

The Council has elected to Honorary Fellowship Emeritus Professor Archibald Donald (Manchester), and Sir William Josiah Smyly (Dublin). The following Members have been admitted to the Fellowship: A. M. Claye (Leeds), D. Coutts (Patna), J. Ellison (London), P. F. Gow (Calcutta), S. N. Hayes (Lahore), M. L. Treston (Rangoon).

The following have been awarded the Diploma of the College: W. N. Chisholm (Preston), V. H. J. Davies (Swansea), J. C. Hatrick (London), R. S. MacArthur (Stourport), Adah E. Platts-Mills (London), P. R. Thiagarajah (Ceylon), Gertrude Cuttle (Liverpool), A. S. Rajasingham (Ceylon), H. Richards (Cambridge), G. D. S. Briggs (London).

ROYAL FACULTY OF PHYSICIANS AND SURGEONS OF GLASGOW

At the monthly meeting of the Royal Faculty of Physicians and Surgeons of Glasgow, held on March 5th, the following were admitted Fellows: M. D. Black, W. Blyth, T. W. Buchan, W. A. Mackey, and G. McC. Wyburn.

her services. Where the confinement was that of a woman entitled to maternity benefit the payment of the midwife's fee was ordinarily regarded as the first charge upon that benefit. He did not think that the introduction of amending legislation to protect the interests of the midwife in this respect would be justifiable.

Tuberculosis Death Rate.—Sir Hilton Young told Captain J. MacAndrew, on March 8th, that, on the basis of the standardized death rates for all forms of tuberculosis annually published in the Registrar-General's Statistical Review, the 1932 mortality in England and Wales was approximately 56 per cent. of that in 1911 and 22½ per cent. only of the corresponding mortality of the quinquennium 1851–5. Comparable figures for European countries were not completely available, but it would appear that no less improvement had been experienced in certain other countries. The Minister informed Mr. A. Todd, on March 8th, that no further tests had been carried out by the Ministry of Health in connexion with the treatment for tuberculosis called umckaloabo.

Slaughter of Tuberculous Cattle.—Replying, on March 8th, to Dr. Howitt, Mr. Elliot said that, during eight years' operation of the Tuberculosis Order of 1925, up to September 30th, 1933, 141,220 tuberculous cattle were slaughtered by local authorities in Great Britain. Compensation paid amounted to £521,581.

Bovine Tuberculosis.—On March 13th Sir Hilton Young, replying to Mr. Groves, said he was advised that there was proof that the cases of tuberculosis in which the bovine germ had been found were caused by that germ. The scientific proof of this would be found in the second Interim Report of the Royal Commission on Tuberculosis (Human and Bovine), Part I (Report), 1907, Cd. 3322.

Housing.—In reply to Mrs. Tate, on March 8th, Sir Hilton Young said that, with the exception of London and of a few instances in which he was negotiating with the authorities concerned with a view to securing acceleration, the slum clearance programmes adopted by local authorities were for completion within five years. The Minister told Mr. Mitcheson, on the same day, that the estimated number of houses in England and Wales per 1,000 of the population in September, 1933, was 245.8. The corresponding numbers at the censuses of 1911 and 1921 were 214.9 and 211.9 respectively. Mr. Shakespeare states that up to February 28th 2,083 areas had been declared by local authorities to be slum clearance areas.

Medical Officers Employed by Local Authorities.—On March 12th Mr. Ramsbotham informed Sir Wm. Jenkins that in 1920–21 316 local education authorities in England and Wales employed 812 school medical and assistant medical officers; 235 authorities employed 420 school dentists; and 316 authorities employed 1,941 school nurses. In 1932–3 316 authorities employed 1,341 medical officers, equivalent to 659 whole-time officers; 312 authorities employed 774 dentists, equivalent to 555 whole-time dentists; and 316 authorities employed 5,630 nurses, equivalent to 2,243 whole-time nurses. In 1925–6 twenty-seven orthopaedic surgeons were directly employed by local education authorities; in 1932–3 the number was 125. Orthopaedic schemes were frequently operated by arrangements between local education authorities and orthopaedic hospitals. In those cases the orthopaedic surgeons were not directly employed by the authorities.

Drunkenness from Methylated Spirit.—Mr. Hacking, replying to Mr. McEntee on March 12th, said that in 1928 there were 446 convictions for drunkenness attributed to the drinking of methylated spirit in England and Wales, and 40 in the County of London. In 1929 there were 409 convictions in England and Wales and 39 in London. In 1930 the figures were: England and Wales, 476; London, 22; in 1931: England and Wales, 582; London, 24; in 1932: England and Wales, 596; London, 30. These figures included cases of persons who had been convicted on more than one occasion. Full particulars for 1933 were not yet available.

Note's in Brief

At the end of 1933 the number of persons in England and Wales in receipt of a pension under the Blind Persons Act, 1920, was 22,167.

Medical News

A meeting of the medical staffs of the London teaching hospitals, to consider the problem of London's hospital development, will be held at B.M.A. House, Tavistock Square, W.C., on Thursday next, March 22nd, at 5 p.m., with Lord Horder in the chair. The discussion will be opened by Dr. J. S. Fairbairn, Sir Crisp English, Mr. V. Zachary Cope, and Dr. Geoffrey Evans. It is hoped that there will be a full and representative attendance. A leaflet dealing particularly with the Hospital Policy of the British Medical Association as it concerns London has been prepared for the occasion by the officers of the Metropolitan Counties Branch.

The annual dinner of the Irish Medical Schools' and Graduates' Association will be held at Claridge's Hotel to-day (Saturday), March 17th, at 7.45 p.m. The guests of honour will be the Countess of Iveagh and Lieut.-General J. A. Hartigan, C.B., C.M.G., D.S.O., the new Director-General of the Army Medical Services.

A luncheon to celebrate the jubilee of the Society for the Study of Inebriety will be held at the Langham Hotel, London, W., on Tuesday, April 10th, at 1.30 p.m., with the president, Sir Humphry Rolleston, in the chair. Applications for luncheon cards (5s. each) should be sent to the honorary secretary, Dr. T. N. Kelynack, 19, Park Crescent, W., without delay, accompanied by remittance. The annual meeting of the society will be held at 11, Chandos Street, W., on the same day at 4 p.m., when Sir Humphry Rolleston will deliver a commemoration oration on "The Aims and Work of the Society for the Study of Inebriety during the Fifty Years of its Existence."

Sir Austen Chamberlain and the Standing Committee of the Ross Institute have invited members of the Indian Tea Association and their friends to the London School of Hygiene and Tropical Medicine, on March 19th, at 4 o'clock, when Dr. G. C. Ramsay will demonstrate by a cinema film: "Malaria Control on Tea Estates in Assam and Bengal," and Dr. G. P. Crowden will give a short demonstration on the principles of heat insulation for human comfort in buildings, coolie lines, etc.

On Friday, March 23rd, at 8.45 p.m., at the Princess Elizabeth of York Children's Hospital, Shadwell, E., Dr. S. V. Larkey, professor of medical history in the University of California, will speak on "Superstition and Medicine in Elizabethan England." Dr. Herbert R. Spencer will be in the chair. Visitors are welcomed.

A meeting of the Medico-Legal Society will be held at 11, Chandos Street, W., on Thursday, March 22nd, at 8.30 p.m., when Mr. D. H. Kitchin (barrister-at-law) will read a paper on "Heart Disease in Workmen." The paper will be followed by a discussion.

A meeting of the Royal Microscopical Society will be held at B.M.A. House, Tavistock Square, W.C., on Wednesday, March 21st, at 5.30 p.m., when papers will be read by Dr. E. S. Horning and Mr. Horace Beck.

The Fellowship of Medicine and Post-Graduate Medical Association announces that the tenth lecture-demonstration, by Dr. Clark-Kennedy, at 11, Chandos Street, will be given on March 20th, at 2.30 p.m. A week-end course in chest diseases will take place at the Brompton Hospital on March 24th and 25th, occupying the whole of each Other forthcoming courses include infants diseases, at the Infants Hospital, April 9th to 21st; proctology, at St. Mark's Hospital, April 9th to 14th; rheumatism, at the British Red Cross Clinic, April 10th to 26th (on Tuesday and Thursday evenings); medicine and surgery, week-end course at Southend General Hospital, April 14th and 15th. A series of evening lectures, suitable for M.R.C.P. candidates and for the general practitioner, will be given by Dr. Philip Ellman on "Chronic Diseases of the Chest in General Practice," on Wednesday and Friday evenings during April. Details of these lectures and of the special courses may be obtained on application to the Fellowship (1, Wimpole Street, W.).

A lecture (in English), dealing with his recent investigations on allergy in tuberculosis, by Professor Franz v. Gröer, head of the paediatric department of the Medical Faculty at the University of Lemberg, will be given in the theatre of the Lister Institute, Chelsea Bridge Road, S.W., on Monday, March 19th, at 5 p.m. All interested are cordially invited.

At a meeting of the Eugenics Society in the Linnean Society's Rooms, Burlington House, Piccadilly, on Tuesday, March 20th, at 5.15 p.m., Professor R. J. A. Berry, M.D., will give a lantern demonstration on some modern views of the human mind and its disorders. Sir Humphry Rolleston will take the chair.

The first Clarke Hall Lecture, on "The Ethics of Penal Action," will be delivered in the hall of Gray's Inn, W.C., on Monday, March 19th, by the Archbishop of York. The Lord Chancellor will take the chair at 5.30 p.m.

A medical congress will be held at Tunis under the presidency of Dr. Charles Nicolle, professor at the Collège de France, from March 21st to the 24th.

Country Life for March 10th contains a well-written and admirably illustrated article on Gonville and Caius College, Cambridge, of which foundation a good many of our readers are members.

Messrs. H. K. Lewis and Co. Ltd. announce for immediate publication the new edition of the late R. Prosser White's Dermatogoses, or Occupational Affections of the Skin. The author had completed the final revision of the proofs before his fatal seizure. The volume will include, as a memoir of the author, the obituary notice by Dr. W. E. Cooke which appeared in this Journal, together with a portrait and a reproduction of Dr. Prosser White's characteristic bookplate.

Punch celebrated the centenary of George du Maurier in a special supplement to last week's issue. The publishers make the claim on behalf of du Maurier that he was "an early apostle of eugenics who, long before the cult of athletics had begun to affect the stature and build of English girls, devoted his pencil to glorify the Junoesque type of English beauty." The pictures are prefaced by an appreciation of du Maurier from the pen of Mr. Guthrie ("F. Anstey"), the author of Vice Versa and Voces Populi, and brother of the late Dr. Leonard Guthrie, who wrote much for these columns. Now comes news of the death, on March 10th, of Anstey Guthrie

Two £100 scholarships—at Port Regis Preparatory School, Broadstairs-established by Sir Milsom Rees for sons of medical practitioners, have been awarded to L. A. Beveridge, son of Dr. Alexander Beveridge of Dinas Powis, Glam., and to J. A. C. Morris, son of Dr. Cameron Morris of Gloucester Terrace, W.2.

Mr. George Alexander Morrison, M.A., LL.D., has been elected to fill the vacancy in the combined Scottish Universities Parliamentary constituency caused by the death of Mr. D. M. Cowan, M.P.

M. Louis Marin, a member of the Chambre des Députés, has succeeded M. Emile Lisbonne as the French Minister of Health and Physical Education.

Dr. Hugo Braun, extraordinary professor at the Frankfurt Institute of Hygiene, has been appointed professor of hygiene at Stamboul.

After nearly fourteen years of service as honorary director of the Institute of Medical Psychology Dr. H. Crichton-Miller, who was also its founder, has been obliged to resign the directorship owing to pressure of other work. He remains on the staff of the Institute as honorary senior physician, and is also a member of the council. Dr. J. R. Rees has been appointed medical director with two assistant medical directors, Dr. Henry V. Dicks and Dr. Mary C. Luff. The Institute announces that, after the very long period that the waiting list has been closed, it has now been found possible to reopen it for patients (from outside the L.C.C. area) who can attend at any hour of the day. The list for evening treatment of adults is still lengthy, and therefore names cannot be entered on it at present.

Letters, Notes, and Answers

All communications in regard to editorial business should be addressed to The EDITOR, British Medical Journal, B.M.A. House, Tavistock Square, W.C.1:

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The address of the Irish Office of the British Medical Association is 18, Kildare Street, Dublin (telegrams: Bacillus, Dublin; telephone: 62550 Dublin), and of the Scottish Office, 7, Drumsheugh Gardens, Edinburgh (telegrams: Associate, Edinburgh; telephone: 24361 Edinburgh).

QUERIES AND ANSWERS

Callosities

Perplexed " (Surrey) asks for suggestions in the treatment of callosities under both big toes and at the base of the big toes and behind the small toes in a man of 69. He has tried bathing, painting, and ung. ac. salicyl. He has to be on his feet all day at work. The callosity under one big toe is very hard along the nail.

Vomiting after Appendicectomy

"W. T." suggests—quite at random, not knowing details—that "Perplexed's" patient (March 10th, p. 468) may have an oesophageal or a pharyngeal pouch causing the vomiting

Income Tax

Purchase of Practice-Valuation of Book Debts

- DIGNITAS " bought a practice as from December 31st, 1932, at a round figure to include outstanding book debts, which amounted to about £500 gross. His predecessor estimates the value of those debts at £100, and claims to close his final account for income tax purposes with that sum. How is "Dignitas" affected?
- ** In the first place "Dignitas" may elect to have his own liability dealt with as if he were starting a new practice as from January 1st, 1933. In that case he would ignore his predecessor's debts and any receipts from them entirely. This is simple enough in theory, but rather difficult to apply in practice. The other alternative is to bring in the book debts at January 1st, 1933, at their value-£100, if his predecessor's estimate is correct—and at the end of the year bring in the corresponding value—for example, if the gross debts are then £600, "Dignitas" could fairly contend that, as £500 gross was brought in at £100 value, £600 should be brought in as one-fifth of £600—that is, £120.

Payments to Children under Deed

- Q" has an income of £800 per annum, and pays each of his two children (both adults and unmarried) annuities of £100 each. The children have no other income, and the annuities are secured, by a legal document, for at least seven years. Can a rebate be claimed? "Q" also wishes to know the title and publishers of a practical book on income tax for professional men. income tax for professional men.
- $\begin{tabular}{lll} *_** & The question of annuities payable to children or others is dealt with in Section 20 of the Finance Act & the section 20 of the Finance Act & the$ of 1922. It is a complicated provision, but it seems clear that in the circumstances the annuities paid by "Q" are "income" of the children for tax purposes, provided that "Q" has no power of revocation of the grant which he can exercise without the consent of any other person. (The necessity for his wife's consent is not sufficient for this purpose.) As the income of the children it is they, and not "Q," who have any right of claiming rebate;