

observe the lengthy time-lag between the physiological discoveries and their practical application. Cannon pointed out that the effects of sympathetic stimulation were all originally designed to activate the body for a struggle and to increase its power of defence. Crile went on to show how under less primitive conditions these effects, failing to find their appropriate motor outlet, produced perturbations which are so often mistaken by the sufferer for symptoms of organic disease. "Men's fear," he said, "is manifested in terms of his ancestral physical battle in the struggle for existence. He cannot fear intellectually, he cannot fear dispassionately; he fears with all his organs. . . . Nature has the one means of response to fear . . . it is always physical. Under modern conditions of life neither fight nor flight is *de rigueur*. The individual under the influence of fear may be likened to an automobile with the clutch thrown out but whose engine is racing at full speed." And so in this vivid way he focused attention on the physical manifestations of psychological disturbances. Closely linked with this was his theory of "nociceptor," a view recently extended by Sir Thomas Lewis to include other receptors of painful stimuli. The nociceptor may be defined as the nerve-endings which through their sympathetic reverberations initiate a degree of shock often incommensurate with the severity of the lesion. Crile pointed out the instructive way in which animals engaged in mortal combat tried to seize on those areas of the antagonist most plentifully endowed with nociceptors. These are the views which attracted most attention to his work. He did not discover adrenaline as has been stated; Schäfer and Oliver, as is well known, first prepared a potent extract from the adrenals, from which Takamine isolated adrenaline. Langley pointed out that it had the same effect as stimulating the sympathetic, and Crile seized on that idea, making use of adrenaline as a direct stimulant to the accelerator nerves of the heart—e.g., in collapse under anaesthetics. Some of Crile's later ideas found less general acceptance, but the work of his middle period has already passed into the general stock of medical ideas, even if their origin has been forgotten.

ROBERT BOYD, M.D.GLAS.

The death of Dr. Robert Boyd came as a great shock to his many friends in Manchester, and not least to members of his own profession, for whom he had done so much good and useful work.

Born in 1872 at Barr in Ayrshire, Dr. Boyd was educated at the Ayr Academy and at Glasgow University, where he took the M.B., C.M. in 1893, later proceeding to the M.D. After qualification he spent some years in house appointments, notably at Huddersfield. Later he served in the South African War, and in 1903 settled in Manchester. Here his absorption in his profession and his tremendous capacity for work soon ensured a large and busy practice, in which he was actively engaged to the time of his last illness. His chief hobbies, apart from his daily work, were the B.M.A. and local medical affairs, and the high esteem in which he was held by his professional brethren was well shown by the offices to which they elected him. He was chairman of the Manchester Division for 2 years and vice-chairman for 8; a member of the executive committee from its inception in 1915; a member of the Panel Committee from its start in 1913, and vice-chairman for 12 years; and a member of the Branch Council for 20 years. Centrally he was a Representative for 20 years, being particularly concerned with the welfare of the family doctor, and proud to have taken an active part in starting the General Practice Committee, of which he became a member. For the last four years he was a member of the Insurance Acts Committee, having also served on the Hospitals Committee. Quiet, unassuming, never seeking the limelight, Boyd was a man of whom his profession may feel justly proud. By patients and colleagues alike he will be sorely missed.

We regret to announce the sudden death of Dr. GEORGE KENWORTHY THOMPSON at Derby on Dec. 26. Born in 1887, Dr. Thompson was educated at Uppingham School and Manchester University, where he graduated M.B., Ch.B. in 1911 and in 1914 obtained the D.P.H. He held several hospital appointments after graduating, and was assistant tuberculosis officer in Cheshire before joining the R.A.M.C. in 1915. He served in Gallipoli, Mesopotamia, and India, and on returning to civil life in 1919 became chief assistant medical officer of

health in Derbyshire. He resigned this post in 1921, and from then until 1940 he was in general practice, first at Sedbergh, then successively in Cheshire, Essex, and at Coventry. Throughout this time, however, Dr. Thompson maintained a lively interest in public health activities, and he continued to hold various appointments with local authorities. When he left general practice in 1940 he became assistant medical officer of health in Derby. He was in Derby and then Mansfield for some time, and ultimately held the post of assistant medical officer of health for Northamptonshire. He had been a member of the B.M.A. for 30 years. Dr. Thompson was popular with staff and patients alike, and his untimely death will be regretted by a wide circle of friends. He is survived by a widow and three daughters, one of whom, Dr. B. Mary Thompson, is serving in the R.A.M.C.

In the *Journal* of Aug. 8, 1942 (p. 177), we published a brief obituary notice of Temp. Surg. Lieut. Eric Beresford Riding, R.N.V.R. We have now received the following appreciation from R. H. R.: Riding was a delightful companion, having a ready wit and a remarkable art of mimicry. Any function he attended was bound to go with a swing. He played soccer for the university for many years and was a natural athlete. Apart from public health, in which subject he passed with distinction, he did not strive after academic honours, but he was recognized as a sound student and a trustworthy, common-sense doctor. His maritime contacts and interests were many, and, if his end had to come in this war, it is perhaps fitting that it should have happened at sea.

The Services

Capt. G. O. Brooks, G.M., and Lieut. F. A. Macrae, R.A.M.C., have been awarded the M.C. in recognition of gallant and distinguished services in the Middle East.

Capt. K. Mariswamappa, I.M.S., has been awarded the M.C. and Brigadier (local) B. C. Ashton and Major (temp. Lieut.-Col.) V. E. M. Lee, I.M.S., have been mentioned in recognition of gallant and distinguished services in Iraq, Syria, and Persia during the period April, 1941, to Feb., 1942.

CASUALTIES IN THE MEDICAL SERVICES

Surg. Lieut. JAMES LANGFORD BROWNRIGG MACFARLANE, R.N.V.R., was killed in action in H.M.S. *Achates* in December. He was born 28 years ago, the second son of Dr. and Mrs. J. E. MacFarlane of Whitley Cross, Reading, and received his professional education at St. Mary's Hospital, qualifying M.R.C.S., L.R.C.P. in 1941. Before entering the R.N.V.R. in May, 1942, he held the post of house-surgeon at Park Prewett Hospital, Basingstoke. He was a member of the B.M.A.

Temp. Surg. Lieut. ARCHIBALD BARR AITON, R.N.V.R., is included as "missing, believed killed" in an Admiralty Casualty List published on Jan. 13. He was born on Sept. 3, 1917, and was educated at the University of Glasgow, where he graduated B.Sc. in 1938 and M.B., Ch.B. in 1941. He had held the post of house-physician at Stobhill General Hospital, Glasgow, before entering the R.N.V.R. in October last year. His home was at Strathaven, Lanarkshire.

Col. CHARLES FRANK BURTON, M.C., who was reported missing in the *Journal* of April 25, 1942 (p. 540), is now presumed to be dead. He was born on Jan. 16, 1889, and received his professional education at the London Hospital, qualifying M.R.C.S., L.R.C.P. in 1913. He served in the war of 1914-18, in the R.A.M.C., S.R., and was awarded the M.C. in Sept., 1918, the official citation reading as follows: "In his skilful leading of the stretcher-bearers on all occasions he has always shown great coolness under the heaviest fire." After the war he took a permanent commission as capt. in the R.A.M.C., was promoted major in 1926, lieutenant-col. in 1938, and col. in 1941, and at the time of the Japanese invasion was holding an appointment at Singapore.

Capt. ALBERT JOSEPH ANTAKI, R.A.M.C., who is included as "died" in an Army Council Casualty List published on Jan. 15, entered the Palestine Section of the R.A.M.C. as lieutenant in July, 1941, and was promoted capt. a year later.

Prisoners of War.—Major F. W. Allinson, I.M.S., Capt. R. W. W. Brown, R.A.M.C., Capt. W. A. W. Chapman, R.A.M.C., Capt. A. W. Chester, R.A.M.C., Temp. Lieut.-Col. G. F. A. Condon, I.M.S., Capt. A. H. R. Coombes, R.A.M.C., Capt. J. A. Falk, R.A.M.C., Capt. A. W. Frankland, R.A.M.C., Capt. J. A. Glover, R.A.M.C., Lieut.-Col. J. Huston, R.A.M.C., Acting Lieut.-Col. W. G. Kennedy, I.M.S., Capt. P. M. Kirkwood, I.M.S., Lieut.-Col. J. W. Malcolm, O.B.E., M.C., R.A.M.C., Capt. G. K. Marshall, R.A.M.C., Capt. H. V. Morris, I.M.S., Major T. F. O'Donnell, I.M.S., Capt. C. S. Pitt, R.A.M.C., Major J. White, I.M.S.

Universities and Colleges

UNIVERSITY OF CAMBRIDGE

The Vice-Chancellor gives notice that the Sir William Dunn Professorship of Biochemistry is to be vacated on Sept. 30, 1943, by the resignation of Sir Frederick Gowland Hopkins, and that the Regius Professorship of Physic is to be vacated within the present academical year by the resignation of Dr. John A. Ryle.

The written part of the examination for the degree of M.Chir. will be held on Feb. 16 and 17, and the remainder on Feb. 26 and 27. R. H. A. Swain has been approved for the degree of M.D. in absence.

At a Congregation held on Dec. 5, 1942, the following medical degrees were conferred:

M.D.—L. J. Bacon, R. A. Jones.
M.B., B.Chir.—T. P. Pattinson (by proxy).

ROYAL FACULTY OF PHYSICIANS AND SURGEONS OF GLASGOW

Dr. P. R. Peacock will deliver a lecture on "Gastric Cancer: An Experimental Approach to the Problem of Causation" under the auspices of the Miss Weild Fund in the hall of the Faculty, 242, St. Vincent Street, Glasgow, on Wednesday, Jan. 27, at 4 p.m.

Medical News

Dr. J. A. Ryle, Regius Professor of Physic, University of Cambridge, has been elected Professor of Social Medicine at Oxford, with effect from April 1.

Prof. J. C. Drummond, Scientific Adviser to the Ministry of Food, will give a discourse on "The History and Knowledge of Scurvy and its Treatment" at the Royal Institution, 21, Albemarle Street, W., on Friday, Feb. 5, at 5 p.m.

A meeting of the Medico-Legal Society will be held at 26, Portland Place, W., on Thursday, Jan. 28, at 4.30 p.m., when a paper will be read by Dr. H. E. Cox on "Recent Developments in Food Legislation."

A meeting of the Royal Sanitary Institute will be held at 90, Buckingham Palace Road, S.W., on Wednesday, Jan. 27, at 2.30 p.m., when there will be a discussion on "Healthy Housing."

The annual congress of the Ophthalmological Society of the United Kingdom will be held at the Royal Society of Medicine, 1, Wimpole Street, London, W., on Friday and Saturday, April 30 and May 1. Discussions on "Thyrototoxicosis in its Relation to Ophthalmology," to be opened by Dr. Russell Brain and Mr. L. H. Savin, and "The Scientific and Clinical Aspects of Night Vision," to be opened by Prof. W. J. B. Riddell and Air Commodore P. C. Livingston, will take place on the first and second days respectively.

The working of the Appointments System for out-patients which Guy's Hospital instituted some months ago is being hampered by doctors failing to comply with the procedure laid down. If they wish to send patients for examination they should write or telephone beforehand for an appointment with the member of the visiting staff concerned. Letters should be addressed to the sister-in-charge of the out-patient department, Guy's Hospital, London Bridge, S.E.1, telephone Hop 3500, Extension 11.

Supplies of benzyl benzoate are available for the preparation of the aqueous emulsion for the treatment of scabies, and if doctors or hospitals have any difficulty in obtaining it they should communicate with the Director of Medical Supplies, Portland House, Tothill Street, London, S.W.1, stating the quantity required monthly and the name of present or intended supplier.

Among recent activities of the Central Council for Health Education we may note the issue of a series of practical and compactly worded leaflets on various aspects of the health of the worker, under such titles as "Rest and Relaxation," "Be Kind to Your Stomach," "Care of the Feet." Industrial medical officers can obtain these leaflets and other health propaganda material by applying to the offices of the Central Council, Tavistock House, Tavistock Square, London, W.C.1.

The Council of Epsom College will shortly proceed to award St. Anne's Scholarships to girls attending Church of England schools. Candidates must be fully 9 and under 16 years of age, and must be orphan daughters of medical men who have been in independent practice in England or Wales for not less than 5 years. The value of each scholarship is dependent upon the means of the applicant and the locality and fees of the school selected. Forms of application can be obtained from the Secretary's Office, Epsom College, Surrey.

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, LONDON, W.C.1.

ORIGINAL ARTICLES AND LETTERS forwarded for publication are understood to be offered to the *British Medical Journal* alone unless the contrary be stated.

Authors desiring REPRINTS should communicate with the Secretary of the Journal Board, B.M.A. House, Tavistock Square, W.C.1, on receipt of proofs. Authors over-seas should indicate on MSS. if reprints are required, as proofs are not sent abroad.

ADVERTISEMENTS should be addressed to the Advertisement Manager (hours 9 a.m. to 5 p.m.). Orders for copies of the *Journal* and subscriptions should be sent to the Secretary.

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B.M.A. SCOTTISH OFFICE: 7, Drumsheugh Gardens, Edinburgh.

QUERIES AND ANSWERS

Income Tax

Remittances from Abroad

A. C. N. has held an appointment under a foreign Government for 23 years. He returned to England on Oct. 23, 1941, on sick leave, and hopes to go back in the near future. He was exempt from British tax as a non-resident for 1941-2, but has been assessed for 1942-3, as a resident, on the basis of the amount of his remittances to this country in 1941-2. The 1941-2 remittances were heavy and will not recur. A. C. N. suggests that it is unfair that he should be charged 10s. in the £ on this amount when it would have been taxed at 8s. 6d. in the £ if it had been assessed for 1941-2.

** A. C. N. has at least this advantage, that he is not liable for the first 5½ months of his stay in this country. Supposing, for instance, that he returns to his appointment in June, 1943, he will have been here for, say, 17 months, but have been liable only for the 12 months ending April 5, 1943. The basis of assessment for that year is legally the amount of the remittances received in the year previous, provided that those remittances represented income and not capital. (If the total amount remitted in 1941-2 was greater than the foreign income of that year, that point should be put to the inspector of taxes.) If the figures are such as to create peculiar hardship it might assist if the facts were put to the Secretary, Board of Inland Revenue, Imperial Hotel, Llandudno, and a request made for some equitable concession, but a departure from strict legality is not likely to be conceded.

Single Person's Liability

F. D. asks, "How much should I allow for income tax on £300 per annum, all found? I am a single woman."

** The tax due for the year to April 5, 1943, assuming that the employment covered the whole year, is calculated as follows:

| | |
|--|--------------|
| Amount of remuneration | £300 |
| Deduct—Earned income relief | £30 |
| Personal allowance | £80 |
| | £110 |
| | £190 |
| Taxable at 6s. 6d. in the £—£165 | tax £53 12 6 |
| " .. 10s. " .. £—£25 | " £12 10 0 |
| | £66 2 6 |

Employment—Bad Debts

W. J. is working under the B.M.A. scheme, for a practitioner* who has been called up, on the basis that he is remunerated by half the profits of the practice. The inspector declines to make him an allowance for the bad debts booked but probably uncollectable.

** The inspector is wrong. It is clear that in calculating "profits" some allowance or deduction should be made for bad and doubtful debts—that is a general commercial and income-tax rule—and as W. J.'s remuneration is measured by the amount of "profits" they should be taken into account in calculating his "share."

Fees Paid to the Royal College of Physicians

T. T. asks whether fees paid on election as a Fellow of the College are allowable as expenses.

** No. The fees in such circumstances are in the nature of capital outlay rather than current expenses.