

ment is not yet signed is immaterial. A visit to the office of the inspector of taxes to explain the exact position might save future trouble.

Endowment Policy for Child

"A. H. S." has just received the first of five annual payments under an endowment insurance policy for the education of his child. Is this liable as income?

** No. Assuming the policy to be drawn in the appropriate terms, the payments do not constitute an annuity, and merely represent receipts which "A. H. S." has purchased by past payments to the insurance company.

Making a Return

"T. P." sold his practice on February 19th. All subsequent income will be derived from investments. What should his "return" consist of for 1934-5?

** The untaxed part of the income declaration should be marked *nil*, except as regards any investment income that may be untaxed, such as bank deposit interest, and the other part of the declaration should contain summarized particulars of his income. The professional earnings for the period April 5th, 1933, to February 19th, 1934, are not relevant, unless the practice has been regarded as ceasing and being restarted at the latter date; in that case the revenue authorities may call for particulars, not to make any assessment for the current year 1934-5, but to revise the assessment for 1933-4 if that course should be justified by the figures.

Loss on Sale of Car

"N. F." bought a car a year ago for the use of his assistant for £115. That assistant left and his successor brought his own car, so "N. F." sold the car for £29. Can he claim a deduction for the loss of £115 - £29 = £86?

** No. The income tax allowance extends only to the case where a car is purchased in replacement of the one discarded. The only allowance that "N. F." can claim is "depreciation" on the car while in his possession, say £115 at 20 per cent. = £23 + the (now) usual 10 per cent. —that is, £25 10s. in all. This is an example of the hardship which arises from the absence from the Income Tax Acts of any general allowance for loss of capital properly, or even necessarily, employed in earning the income assessed.

LETTERS, NOTES, ETC.

Bee Venom for Rheumatism

Dr. HERBERT G. WHITE (Heathfield) writes: I was interested to read the letter of Drs. Shipton and Burt in the *Journal* of April 28th. About twenty years ago an agricultural labourer came to see me who was quite unable to work, being crippled with arthritis and unable to grasp the handles of a wheelbarrow. I recommended him to try bee stings. Accordingly, he went to a bee keeper and received half a dozen bee stings on each hand once a week. In three months' time he was able to return to work completely cured. Surely some of our manufacturing chemists should be able to put up bee venom for treatment of rheumatism; of course it would have to be less painful than the ordinary bee sting. I have frequently recommended others to try the cure, but have not been able to get them to submit to it.

Sterilization in Hereditary Disease

FREIHERR VON VERSCHUER, who is a director of the Kaiser Wilhelm Institute for Anthropology, Human Heredity, and Eugenics in Berlin-Dahlem, urges in the *Deutsche medizinische Wochenschrift* of January 19th the organization of a hereditary-biological census, which will tell the German nation exactly where it stands in the matter of the unfit whose hereditary ailments qualify them for sterilization. In this connexion there should be special centres in which a card index could be kept of the subjects of hereditary disease. Hitherto the incidence of hereditary mental disease has been imperfectly known. In the case of the congenital mental defectives, for example, the statistical data at present available are most conflicting. According to a census taken in 1925 there were then about 100,000 mental defectives in Germany, of whom 46,000 were in institutions. But if attendances at schools for the backward be made the basis for a calculation of the total incidence of mental deficiency, then over a million belong to this category. As about 70 per cent. of the inmates of

asylums are schizophrenics, there should be about 190,000 such persons in Germany, but their number is higher than this according to some. After discussing in detail the national incidence of other diseases, such as epilepsy, deaf-mutism, and physical deformities with a presumably hereditary basis, and after calculating the approximate chances such persons have of passing these ailments on to their progeny, the author urges the courts concerned with this problem to hasten its solution by concentrating on the worst and most urgent cases, in which it is not difficult to express an expert opinion. There is, however, a growing number of more obscure cases about which investigations of whole families would have to be undertaken before an expert opinion could be given with regard to sterilization. Dr. von Verschuer pleads not only for research and the systematic collection of material on which to base it, but also for the education of the medical profession in this subject so that it may become hereditarily-minded.

The Word "Clinic"

Dr. L. FIRMAN-EDWARDS (Ryde, I.W.) writes: Is it too late to register a protest against the misuse of the word "clinic" to describe a place where patients (all walking cases) are seen, examined, or treated? The word as now used is becoming associated with this type of patient, whereas it obviously refers to a bedside examination. As first applied, it referred to certain establishments where patients were admitted as in-patients for special study, and in my opinion it should be confined to such institutions. But many so-called "clinics" have no facilities at all for clinical (that is, bedside) observation, and are merely out-patient departments or dispensaries for special cases. Would it not be better to reserve the term for the institutions to which it properly applies, and invent some new word for the purely out-patient department? "Centre" is a word which has rendered good service, and means what it says. Perhaps some other of your readers can suggest a better term.

Barbiturate Poisoning

Dr. STAFFORD GEDDES (Belfast) writes: In reply to Messrs. May and Baker's comments (April 28th, p. 786) on my letter (note on case of barbiturate poisoning, April 14th, p. 689) I wish to state that since reporting this case I have found that, by mistake, the patient was given a larger dose of sodium soneryl than he should have received according to his weight, which was eight stone. The dose given was five capsules (0.75 gram).

Disclaimers

Mr. ALECK BOURNE, F.R.C.S., writes: My attention has been drawn to a paragraph in the lay press of May 4th, which implies that I am a "super-specialist" (whatever that may mean) in a small corner of obstetrics. I have never claimed such a doubtful distinction; it is an absurd untruth, and the paragraph was inserted without my knowledge.

Mr. A. R. D. PATTISON, F.R.C.S., Newcastle General Hospital, Newcastle-upon-Tyne, writes: In its issue of May 10th the *North Mail* published a laudatory article in extravagant phrases referring to the work of the neurological surgeon at the Newcastle General Hospital. No name was mentioned, but it must have been obvious to anybody remotely acquainted with the facts that this article referred to me. The harmful effects of the article have been aggravated by the fact that certain charges for maintenance, which are made from time to time by the hospital authorities, have been quoted in a sensational manner as representing my customary fees. I should like to state emphatically that this article was published entirely without my knowledge or consent.

MESSRS. EDWARD ARNOLD AND CO. (Maddox Street, W.) write: It has been pointed out to us by Dr. William Brown that certain phrases in our advertisements of the third edition of his book *Psychology and Psychotherapy* might be construed as being contrary to the accepted principles of medical ethics. In view of this we wish to make it clear that the responsibility for these advertisements rests entirely with us, and not with the author, who did not know of their contents until they were published. Future advertisements will be suitably modified.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 42, 43, 44, 45, 46, 47, and 50 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 48 and 49.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 260.