

THE LUNACY ACTS AMENDMENT ACT.

LETTERS from Mr. Cookson and "Old Member" no doubt represent the natural disappointment of many at the outcome of the first case under Section 12 of the Lunacy Acts Amendment Act. We doubt whether the strictures expressed on the judge who tried the case by an "Old Member" are justified. We dealt with the whole matter last week, and again this week, and it will have further attention. There is no doubt that, even under the decision referred to, the new Act is a great advance on the old state of things in respect to the certifying of medical men.

SOME POINTS IN MEDICAL EDUCATION.

DR. L. KIDD, of Bnniskillen, calls attention to the high rate of failures at the recent conjoint examination in Dublin, more than half of those presenting themselves having been rejected. As this result cannot be attributed to the difficulty of the tests, the fault must lie with the candidates. The remedy for this state of things is, according to Dr. Kidd, to be found in raising the standard of preliminary education, and the extension of the course of study to five years. The professional examination should also be made more strict. Idle or incapable students should be stopped at the very outset of their career, and if the General Medical Council proposes to make alterations in the curriculum, it is to be hoped they will begin with the Preliminary Examination. Some of the subjects now ranking as "professional," such as botany, chemistry, and physics, might with advantage be included in the Preliminary Examination. Every student should have finished with anatomy, physiology, and materia medica at the end of his second year, and then have three years for pathology and hospital work in all its special departments. He should serve as dresser and clinical clerk for at least six months; the number of fever cases to be "written up" should be increased. In this way more practical knowledge and skill would be acquired than by a year's pupillage with a general practitioner whose practice could not afford the same variety of work as a hospital. The out-patient work should be carried on at a different hour from the indoor visits. In conclusion, Dr. Kidd thinks the Dublin hospitals would be much improved if compulsory retirement after twenty years' service were introduced, and purchase of staff appointments were abolished.

INCOME TAX ABATEMENTS.

THE INCOME TAX REPAYMENT AGENCY (25, Colville Terrace, London, W.) write: The Thirty-second Report of the Commissioners of Inland Revenue, just issued, again bears testimony to the success of our efforts in educating taxpayers in the mode of claiming abatement when their income is under £400. The report deals with the fiscal year ended March 31st 1888. During that year the number of persons who got abatement was close upon 470,000, an increase of 7,880 upon the previous year, which already showed an increase of 13,580 on the year before. We take credit to ourselves for the greater part of this increase of upwards of 21,000 successful claimants in two years, for it exactly coincides with the appearance of Mr. Chapman's book, *Income Tax; How to Get it Refunded*, giving two successful claimants to each copy of the book issued.

Passing from the number of claimants to the amount abated, we find in the report that it was 52 millions sterling, an increase of more than £560,000 over the previous year, which already showed an increase of £1,011,000 on the year before, in all, considerably more than a million and a half in two years.

Nor is this all, for in 1887-8 close upon 24,000 persons got refunds amounting to £103,000, whilst the previous year 23,000 got refunds amounting to £106,000. The reason of the decrease in the amount being due to the income tax being 7d. instead of 8d. The result of the allowance of £120 is that nearly 500,000 persons obtain relief on nearly 56 millions sterling. A less satisfactory feature, and one which gainsays the statement that no extra pressure has been put on the taxpayers, is that the gross assessments were increased by nearly six millions and three quarters, and the net assessments by more than four millions and a half; this probably because the previous year had shown a decrease of half a million in gross assessments, and nearly four millions in net assessments. It was only by greatly increasing existing assessments all round that such an enormous increase could be obtained in so bad a year as 1887-8, when agricultural and trade depression was at its height.

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BOOKS, ETC., RECEIVED.

Physiology of Bodily Exercise. By Fernand Lagrange, M.D. London: Kegan Paul, Trench and Co. 1889.

The Chemists and Druggists' Diary for 1890.

Profitable Fruit-Growing. By John Wright, F.R.H.S. London: E. H. May. 1889.

Modern Cyclopædia of Universal Information. By Charles Annandale, M.A., LL.D. London: Blackie and Son. 1890.

Messrs. Macmillan and Co.:

Tom Brown at Oxford. By the Author of Tom Brown's Schooldays.

The Rectory Children. By Mrs. Molesworth.

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