

respectfully offer a few additional observations for your consideration, with a view to explain certain statements, to correct a few inaccuracies, and more especially to point out some most important points of agreement, in the principles contained in the memorial of the Provincial Medical and Surgical Association, when compared with the principles advocated by the National Institute.

The Council of the National Institute respectfully represent—

1st. That the provincial physicians and pure surgeons, having distinct and separate interests, however competent to advise on matters relating to their own colleges, are neither proper authorities, nor parties sufficiently disinterested, to advise or interfere with the education or the examinations of the general practitioners; and the Council of the National Institute have reasonable grounds for believing that the representations made by the Provincial Medical and Surgical Association are not entitled to be considered the legitimate opinions, or as advocating the true interests, of the General Practitioners in Medicine, Surgery, and Midwifery.

2nd. That the district meetings of the members of the Provincial Medical and Surgical Association, alluded to in their memorial, were very scantily attended,—thirty-two persons only having attended the meeting at Bath, seventeen of whom were either physicians or pure surgeons; at the North Wales branch, held at Wrexham, fourteen persons attended; whilst at Shrewsbury there attended but ten or eleven. The attendances at the other branches being of a similar character, as to composition and numbers, are yet held up in the memorial as representing the opinions of the general practitioners of England!

3rd. The memorial recently presented to the Right Hon. the Home Secretary, by the Society of Apothecaries, very explicitly states the conditions upon which they would be prepared to surrender the examinations in medicine, &c., and these conditions are quite at variance with what is inferred in the memorial of the Provincial Medical and Surgical Association.

4th. The unanimity of the Provincial Medical and Surgical memorialists, in opposing the establishment of a new college of general practitioners, assuming this to be, as stated, the opinion of the district meetings, (an assumption by no means well authenticated,) cannot in the slightest degree invalidate the evidence afforded by the National Institute, that a new and independent college is the deliberate and most anxious desire of a vast majority of the general practitioners in town and country; and the Council of the National Institute having obtained the medical statistics of various localities from whence petitions have emanated, take the liberty of stating that, at Croydon for instance, where an influential member of the Provincial Medical and Surgical Association (Mr. Bottomley) resides, they discover that out of fourteen medical practitioners residing in that town, thirteen have subscribed their names to a petition praying for a new college, one individual only dissenting, and that one being Mr. Bottomley himself.

5th. To the principles contained in the aforesaid memorial of the provincial medical and surgical practitioners, and which are considered by the memorialists as the only principles for legislation on medical affairs which would be satisfactory to the profession—namely, the principle of uniform and efficient qualification in every branch of medical science, with equal right for all persons so qualified to practise throughout her Majesty's dominions, and the adoption of the representative principle in the formation of the governing councils of the respective Colleges, so far as they apply to the great body of the profession, the general practitioners—the Council of the National Institute give their unqualified approval; they are points upon which the entire body of general practitioners are quite agreed, and their opinions have been so expressed, and most strenuously insisted upon by every party assuming to represent them; by the Society of Apothecaries, by the Provincial, Medical, and Surgical Association, and more especially by a large preponderance of the general practitioners of the kingdom, expressing their sentiments through the National Institute of Medicine, Surgery, and Midwifery; as the supporters, therefore, of a high and efficient standard of qualification for all persons exercising the onerous and important duties that daily devolve upon the medical profession, the general practitioners are unanimous.

The National Institute, on the part of the general practitioners, repudiate the assumption laid down by the council of the College of Surgeons, that "the infallible consequence of

raising unduly the standard of education would be practically the evasion of any qualification, and the surrender of the poorer classes, under any surgical emergency, into the hands of the vendors of drugs and other uneducated persons." The Council of the National Institute unhesitatingly affirm that such an assertion is quite at variance with all experience, and that if it should unfortunately so mislead her Majesty's government as to induce it to legislate upon such a principle, it would prove the greatest impediment to the progress of science, and be highly detrimental to the public interests.

I have the honour to be, Sir, your most obedient servant,  
NATHANIEL CLIFTON, Vice-president.

## THE MACCLESFIELD MEDICO-ETHICAL ASSOCIATION.

[MEMORIAL TO SIR GEORGE GREY.]

To the Right Hon. Sir George Grey, Bart., Her Majesty's Principal Secretary of State for the Home Department.

SIR,—We, the undersigned president and honorary secretary of the Macclesfield Medico-Ethical Association, formed for the purpose of determining the ethical relations, and supporting the interests of the medical profession, beg leave respectfully to submit the following memorial, with reference to the Medical Bill you contemplate introducing to the legislature.

That there is a large number of unauthorized practitioners, resident and migratory, who, by assumed and fictitious titles and qualifications, impose upon the credulity, and trifle with the health and lives, of a very considerable portion of her Majesty's subjects.

That of this class of persons there are not a few who become accessory to criminal modes of effecting abortion among young and unmarried females.

That the increasing ratio of illegal practitioners far exceeds that of the duly qualified, and that every unsuccessful attempt, from time to time, on the part of the enlightened members of her Majesty's Government, to legislate on the subject, tends seriously to extend and perpetuate the evil, inasmuch as it furnishes a presumption with the interested parties that no available remedy can be devised.

That the inefficiency of the Apothecaries' Act for these purposes has long been deplored by the members of the profession as a practical anomaly.

That your memorialists therefore trust, that the Bill proposed may embody a measure, by which, on summary conviction before the local civil authorities, the above evils may in future be remedied.

Signed on behalf of the Association,  
EDWARD MILNER, Chairman,  
JAMES WRIGHT, Hon. Sec.

## THE MEDICAL PROFESSION AND THE INCOME TAX.

To the Editor of THE LANCET.

SIR—I am an old subscriber to THE LANCET, and a general practitioner in a rural district. I have been accustomed to look to your journal for the exposure, and consequent redress, of such grievances as bear with undue severity upon the body of which I am a member. The grievance of which I complain is the Income Tax, or rather, of a tax levied under that name. I was surcharged under a *bonâ fide* return of my actual receipts, after deducting expenses: such as dogs, horses, assistants, servants, &c., and told that every book-debt contracted within twelve months preceding, was income, unless I could prove such debts to be bad, either by failure on my part in some legal process for obtaining them, or by the bankruptcy of individuals indebted to me.

Can this be the law? If so—is it not a monstrous hardship on every general practitioner, calling for redress? Every member of the profession will confirm my assertion, that a large proportion of book-debts remain unpaid for years,—and that, to a moral certainty, a large proportion of such debts is never paid at all. Is it not, therefore, an injustice to charge book-debts as income? I will not intrude upon your time and space, but conclude with the hope that if you consider the case worthy of your editorial notice, you will devote a spare corner of your journal to the subject, and so confer an obligation on myself as well as the profession at large.

I am, yours,  
A COUNTRY GENERAL PRACTITIONER.

May 9, 1850.