necessary in each individual case; he disapproves of the treatment by sudden withdrawal and the substitution of other drugs, such as belladonna, hyoscyamus, and pilocarpine, for the opiate. Many "addicts" can be cured completely; in others the disease can be arrested, and the patient will continue to take the minimum daily quantum of opiate, in doses at intervals as wide apart as possible. The co-operation of the patient, it is said, is rarely withheld if he is treated rationally by his medical attendant. The book gives a gloomy view of the present outlook of the rational drug "addict" in New York, where the strict laws regulating the use and abuse of opiates make no allowance for his needs and existence.

AUSTRIAN MEDICINE.

A CAREFUL effort to rehabilitate Austrian medical science and the ancient school of medicine at Vienna lies before us in the form of the first number of a new periodical, the *Wiener Archiv für Innere Medizin*,⁷ dated March 1st, 1920. Under the editorship of Professors FALTA and WENCKEBACH, two painstaking, honest, ingenious, and speculative medical men, this periodical bears on its cover the names of the most eminent professors of medicine and its allied subjects in Austria; its contents are to deal with the clinical and experimental sides of the whole subject of internal medicine. The first number contains six papers; the first of these, by Professor Wenckebach, is on pathological forms of the thorax and of respiration, and all six are on subjects of clinical importance. One could wish that the editors had thought fit to make all their contributors summarize their conclusions or deductions under a few numbered headings at the end of their articles. This practice has the double virtue of compelling the long-winded to be at any rate in part concise, and of enabling the reader to extract with speed the few needles of valuable fact that so often lie hidden in the haystacks of verbiage to which those who write for archives, particularly archives in the German tongue, are so notoriously prone.

NOTES ON BOOKS.

DR. SOUTHARD presents *Shell-shock and other Neuropsychiatric Problems*⁸ to physicians and experts in mental disease, in the form of nearly six hundred case histories drawn from the vast literature of the subject. At the end of the volume is a briskly written summary or epicrisis, in which the use of the term "shell-shock" is defended; the various types of shell-shock cases are noticed, and diagnosis and treatment are briefly discussed. Over two thousand references to the literature are appended to the volume. An interesting feature of the book is Dr. Southard's use of the first two hundred cases to illustrate defects or pathological conditions which furnish weak spots for the development of "psychopathia martialis" when the sufferer is exposed to a strain too great for his individual endurance or moral.

MR. STANLEY UNWIN'S little book on *The Work of V.A.D. London 1 during the War*⁹ gives a clear and admirably written account of the doings of this detachment, contributed by half a score of authors who were the officers most closely identified with the work described in its eleven chapters. Varied the duties of the detachment certainly were. They included such things as attendance at Buckingham Palace, transport of the wounded, air-raid duties, entertaining the wounded, and many other less well defined businesses. The work of the Voluntary Aid Detachments during the war has not hitherto received due notice, commendation, or reward, largely, no doubt, for want of proper knowledge of their performances. We commend Mr. Unwin's volume to all our readers, and trust it may be successful in drawing attention to the merits of a most hard-working branch of Red Cross activities.

⁷ *Wiener Archiv für Innere Medizin*. Under the editorship of Professors W. Falta and K. F. Wenckebach. Berlin and Vienna: Urban and Schwarzenberg. 1920. (Sup. roy. 8vo, pp. 210; 25 figures; 11 plates. M.54.)

⁸ *Shell-shock and other Neuropsychiatric Problems*. Presented in Five Hundred and Eighty-nine Case Histories. From the War Literature, 1914-1918. By E. E. Southard, M.D., Sc.D., Director (1917-1918) U.S. Army Neuropsychiatric Training School (Boston Unit) Boston: W. M. Leonard; London: Stanley Phillips. 1919. (Med. 8vo, pp. xxxvi + 982. 60s. net.)

⁹ *The Work of V.A.D. London 1 during the War*. Edited by Stanley Unwin. London: G. Allen and Unwin, Ltd. 1920. (Cr. 8vo, pp. 96; illustrated. 5s. net.)

TAXATION OF MOTOR CARS.

THE NEW TAXATION.

BY H. MASSAC BUIST.

THE Government's new scheme for the taxation of motor vehicles follows the suggestions of the Departmental Committee on the taxation and regulation of motor vehicles in Great Britain and Ireland in the Interim Report, details of which are published at page 575. Those concerned with the use of privately owned passenger vehicles regret that, beyond recognizing the desirability of a single tax on the motor movement as has been urged in these columns at intervals for years past, there is no evidence in the scheme of recommendations that any progress is to be made towards adopting a suitable basis of taxation. While motorists in the aggregate are sufficiently broad minded to recognize that the fuel situation is too complex for the revenue to be raised by taxing motor spirits of every sort; nevertheless, they did not expect that the only alternative would be what is in effect an aggravation of past errors by retaining the Treasury R.A.C. engine rating, and employing it as the sole means of arriving at a single tax; yet, where motor bicycles are concerned, the method of tax is precisely that proposed for motor vehicles, and advocated in these columns for privately owned passenger cars, namely, weight. Moreover, as showing the unfairness of the proposed law, it may be pointed out that a firm might design and build a motor bicycle of any size and power not weighing more than 7 cwt., so that, in effect, it might be rigged up as a Rolls-Royce limousine, yet the maximum tax in respect of the use and ownership of it would be £3 a year. That point is the basis of a very amusing illustration in *The Motor*.

Theoretically and Practically Undesirable.

THE two bodies concerned with the interests of passenger motor vehicle owners are the Royal Automobile Club and the Automobile Association. The representatives of the former body are, in effect, silenced on the point of tactics, because the Treasury rating is practically based on the R.A.C. formula; but the A.A.'s representative, Major Stenson Cooke, is responsible for the minority report noted below. The Automobile Association itself is strongly opposing the proposals of the Taxation Committee, and has started a vigorous parliamentary campaign on what are, however, lines doomed to failure, and deservedly so, because they are based on the mere iteration of the point that motor spirit is the fairest basis of taxation. While the bodies which profess to represent the views of motor users reveal such an absence of mental grasp it is not to be expected that this or any other Government will do that which is best in the interests of passenger car users.

The seriousness of the situation is that this obstinate adherence to an attitude that has been proved impossible leads to the institution of a single tax on another wrong basis, namely, by Treasury horse-power engine rating, which for perhaps half a generation is likely to determine design in favour, for example, of a relatively long-stroke and, in any case, high-speed engine. If the argument is that there is no positive committal on the part of the Government to an indefinite continuance of the proposed scheme of taxation of privately owned passenger motor vehicles, then we find only that injury of another sort is being done, for designers and manufacturers will have to live from year to year in apprehension of yet another change in taxation schemes, and owners will never know to what they are committing themselves when they buy any given type of car.

Making Confusion Worse Confounded.

OF course, what we want in taxation, as in individual and collective activities, is a fixed basis for reconstruction and an end of all disturbances and doubts. But obviously, before we fix our basis, we should make sure that it is satisfactory. For example, while the proposed quarterly licence scheme as a concession towards recognizing the amount of road use a motorist shall enjoy for his tax is a step in the right direction, there is bound to be ill feeling on the part of numerous owners of Ford cars about the country when they find that they have to pay £21 a year where the owner of a post-war Rover, for example, has to

pay £13 a year. Yet we cannot expect the engine-rating scheme to be reversed to favour the Ford car against the bulk of the English cars which have been designed for years past under the influence of the Treasury horse-power rating scheme.

Far from being proportionate to road wear and tear, the proposed tax is based on the principle that the more you motor the lighter the tax and the less you motor the heavier. For example, the theory is that a Ford owner driving 10,000 miles a year would really be economizing £4 14s. 10d. under the proposed scheme because the existing horse-power and petrol tax on that mileage would work out at £22 19s. 4d. On the other hand, if the mileage were 7,500, the new tax would represent an extra expenditure of 2s. 4d.; if it were 5,000 miles, he would be £4 19s. 7d. out of pocket; while if he motored 2,500 miles a year only, he would have to pay £9 16s. 10d. more than his present horse-power and petrol taxes combined.

Doubtless the proposal to abolish the rebates hitherto granted to medical men is based on the assumption that as their cars are used for their work they get the advantage of having an annual mileage of round about 10,000 as distinct from the 5,000 mark, which would mean that with petrol rebates currently in force they would be saving about £12 a year on a Ford car on a 10,000 miles basis, for it should be noted that the official figures of the Ministry of Transport omit the rebates granted to medical men. In one sense, too, the withdrawal of the tax from the fuel is a greater boon to the medical man than to the average motorist, because the very nature of a doctor's work necessitates his undertaking the maximum amount of acceleration, as in constantly starting on a series of relatively short runs, so that he uses proportionately more fuel.

The curious thing is that the committee on whose report the Government is acting states that it considered various other suggested bases of taxation, and that the only one which showed any prospect of providing a possible solution was a tax on tyres. Yet for purposes of taxation it classifies motor bicycles and commercial motor vehicles in relation to weight. Why is unladen weight impracticable for privately owned passenger vehicles while it is practicable for motor cycles and commercial motor vehicles? No light is thrown on this.

The scale of horse-power basis of rating private cars is now much more finely graduated than the present Treasury rating in force, and a refund is allowed in respect of the ownership of old engines, which means incidentally that Ford cars of pre-war production should be in more demand than the post-war series. Fortunately the new scheme is not to come into force in any case until the end of the year. Whatever the fate of that part of the Budget proposals which concerns the basis of taxation on passenger cars, it is certain that all motorists will have to carry yet another "gadget" on their motor vehicles, for the new style licence will have to be displayed on them. The report says that this must be done "in a conspicuous place where it [the licence] can be seen by any passenger or when the vehicle is stationary by any police or taxation officer, and to be protected against damage by rain or other causes." How it is expected, as the report hints, that this scheme will probably check the stealing of cars is at present a mystery.

RECOMMENDATIONS OF THE DEPARTMENTAL COMMITTEE.

THE interim report of the Departmental Committee on Taxation and Regulation of Road Vehicles in Great Britain and Ireland,¹ referred to above by Mr. Massac Buist, was issued on April 16th, two working days before the Budget. The problem the Committee was set to solve was how might best be raised an annual revenue estimated at £7,000,000, which, after payment of the contemplated contributions by the central Government towards the maintenance of the first and second class roads, would still leave in the hands of the Ministry of Transport a sufficient sum to enable a substantial measure of new road construction and road improvement to be undertaken forthwith.

Under the proposals of the Committee the whole of the increased contributions towards roads will be borne by the owners of mechanically propelled vehicles. It is not

much consolation to be told that the Committee regards this as a temporary arrangement due to the immediate necessity to provide moneys for roads and to the existing financial conditions. It holds that at the earliest opportunity the Exchequer should provide out of general funds a fair proportion of the highway expenses.

The Committee by a majority advises the abolition of the motor spirit duty because the system of rebates occasions difficulty of collection, because it fails to cover all the liquid fuels used for mechanical traction, and because it applies to imported fuel only. The petrol companies have given an assurance that if the duty of 6d. be taken off they will immediately reduce the price to the public by 7d., the additional 1d. representing a saving to the suppliers in respect of administration expenses. The Committee points out that the price of petrol to-day is governed by the fact that the demand has outrun the supply and that the market is a closed one, in which there is no effective competition. The Committee is thus in disagreement with the Central Committee on Motor Fuel under the Profiteering Act, 1919, which expressed the view that so long as any special taxation is thought necessary in the case of motor cars, a tax on motor fuel would be more equitable than a tax on cars. The Committee received applications from clergymen, road surveyors, commercial travellers, and relieving officers, asking that they should be granted rebates similar in character to those granted to medical practitioners and veterinary surgeons. The Committee, however, decided to recommend the abandonment of the principle of rebate in respect of any classes of car, commercial or other. The Committee has, however, made two exceptions. The first is in the case of private cars the engines of which were constructed prior to 1913, for which they recommend an allowance of 25 per cent., because the rating of this engine is considerably higher than of a modern car developing the same horse-power. The concession is considered expedient in order not to hamper the continued use of cars of obsolete type at a time when the supply of new cars is not equal to the demand. The other exception will apply to power alcohol, to home produced benzol and to shale motor spirit. The Committee advises that in the event of any duty or excise being charged on such fuel, or mixtures containing such fuel, the duty or excise shall be recoverable by any consumer who has paid a statutory vehicle duty.

The Committee recommends that all licences should expire on fixed dates—yearly licences on December 31st, and quarterly licences on the last day of March, June, September or December. It is recommended that the new rates should come into force on January 1st, 1921. The following are the rates for motor cycles, motor vehicles for invalids, and private vehicles; the rates for commercial goods vehicles are added for comparison.

	£	s.	d.
<i>Motor cycles</i> (including motor scooters and other motor-assisted cycles)—			
Weight not exceeding 200 lb. unladen ...	1	10	0
Weight exceeding 200 lb. ...	3	0	0
With trailer or side car, and other motor three-wheelers ...	4	0	0
<i>Motor vehicles for invalids</i> electrically or mechanically propelled, bath chairs or other vehicles for invalids, not exceeding 5 cwt. in weight, inclusive of any batteries ...	0	5	0
<i>Private motor cars</i> , including three-wheelers weighing 7 cwt. or over unladen: £1 per unit h.p. with minimum of ...	6	0	0
Electrically propelled private cars to pay only the minimum rate of ...	6	0	0
Owners of private motor cars the engine of which was constructed prior to January 1st, 1913, are entitled to a rebate of 25 per cent. of the duty.			

Quarterly licences on private motor cars to be issued on payment of 20 per cent. above one-fourth of the annual duty (that is, 30 per cent. of full annual duty). Motor cycle licences taken out in the last quarter to be 50 per cent. of the annual charge.

	£	s.	d.
<i>Commercial goods vehicles</i> including three-wheelers weighing 7 cwt. or over will pay according to weight, unladen—			
If not exceeding 12 cwt. ...	10	0	0
Above 12 cwt., but not exceeding 1 ton ...	16	0	0
" 1 ton " " 2 tons ...	21	0	0
" 2 tons " " 3 tons ...	25	0	0
" 3 tons " " 4 tons ...	28	0	0
Over 4 tons ...	30	0	0
With right to draw trailer ...	2	0	0

¹ Command Paper, Cmd. 660. Price 3d.

The Chancellor of the Exchequer in his Budget speech said: "We propose substantially to adopt the recommendations of the committee." It appears, however, that in fact all the recommendations have been adopted and the Estimates presented to the House of Commons refer "for fuller details" to the text of the report. The only point open is whether three-wheelers weighing 7 cwt. or over unladen will be subject to the tax of £1 per unit h.p., but from the reference in the report this is no doubt intended. Mr. Chamberlain stated that he proposed to continue the existing motor car tax and motor car duties until December 31st, 1920, when they will be superseded by the new tax, and "the abatement of duty granted in the case of motor cars used by medical practitioners or veterinary surgeons will cease."

MINORITY REPORT.

One of the members of the Departmental Committee, Major Stenson Cooke, secretary of the Automobile Association and Motor Union, presented a Minority Report. He expresses the opinion that the substitution for the petrol duty of a heavy initial tax will have a disastrous effect on the development of motoring. His dissent is influenced by the following considerations:

"(a) That despite the proposed heavy increase, which presumably is intended to include the petrol tax already paid by the motorist, the Government are clearly unable to give any guarantee that when the duty is removed the petrol groups will give the consumer the benefit of any permanent reduction in price.

"(b) That the payment of a heavy initial tax, regardless of the extent to which the vehicle is used, will operate unfairly:

1. Upon owners of low priced cars of moderate speed. (Powerful cars, costing four times as much as the cheap low powered car usually owned by the motorist of moderate means, will actually pay less in taxation.)

2. Upon persons owning two or three cars, only one of which is on the road at a time.

3. Upon the large number of owner-drivers who by force of circumstances are, throughout the whole year, only able to use their cars occasionally or at week ends.

"(c) That this special taxation of motorists is a road tax, but on the unit system the amount of tax paid bears no true relation to the extent to which the road is used.

"(d) That the removal of the petrol duty automatically withdraws the preferential treatment rightly accorded to benzol, the chief home produced fuel, and thereby strengthens the already powerful grip of the petrol groups upon both industry and user.

"(e) That the heavy taxation proposed will discourage motoring, resulting in a reduction in the output of new cars and the restriction of the use of those already existing, with a consequent loss of revenue."

He goes on to say that the tax recommended by the majority of the Committee is calculated on an estimate of the total number of vehicles which will be in use at midsummer, 1920, when the output of cars will still be restricted; the proposed new tax will not be operative until 1921, in which year the number of vehicles will have greatly increased, so that the contributions required from the individual to the total sum would be much smaller. He contends that so long as special taxation of vehicles for road revenue is considered necessary there can be no justification for imposing the whole burden of it on one particular class of road users, and that all classes of vehicular traffic should contribute their proper quota for road purposes.

Major Stenson Cooke would continue the taxation on imported motor spirit on a flat rate basis, excluding all rebates, and would provide for a reasonable adjustment of the existing taxation with certain necessary amendments for the issue of quarterly licences, for the transfer of licences from one owner to another when a car or motor cycle changes hands, and for abatement of tax on old cars.

Transport Ministry's Calculations.

Appended to the report is a table prepared by the Ministry of Transport showing the relative burden of the present and proposed taxation. The calculations are based on the present taxes—namely, licence according to horse-power, and petrol tax 6d. a gallon, and the proposed new tax of 1s. per horse-power with no petrol tax.

The estimate is founded on the assumption that the reduction of 7d. per gallon promised by the petrol companies will be maintained, but, as the Committee points out, no guarantee that this will happen can be given. The

character of the table may be illustrated by one or two items:

It is calculated that on a car 21.9 rating, with a consumption of 15 miles to a gallon and covering 7,500 miles a year, the present licence and petrol tax would be £18 16s.; the new horse-power tax, without petrol tax, would be £19 18s. 4d.

On a car 16.3 rating, with the same number of miles per annum, the present licence and petrol tax would be £18 16s.; the new horse-power tax, without petrol tax, £14 18s. 4d., a saving of £3 17s. 8d.

On a light car, 11.5, the present tax would be £10 13s., the new tax £10 15s., an increase of 2s.

These calculations do not take into consideration the rebate to medical men, and the estimates therefore are not applicable to their case. For instance, on a car 21.9 rating, the old licence was £3 3s. and the rebate on petrol £6 5s.; this is to be deducted from the present licence and petrol tax amounting to £18 16s., which is to be compared with the proposed new horse-power tax of £22.

ACTION BY THE BRITISH MEDICAL ASSOCIATION.

The Chairman of the Medico-Political Committee of the British Medical Association has addressed the following letter to the Chancellor of the Exchequer, asking him to receive a deputation from the Association to lay before him the manner in which the medical profession will be affected by the new proposals:

Sir, 20th April, 1920.

As Chairman of the Medico-Political Committee of the British Medical Association, which represents a very large proportion of medical practitioners of the country, I desire to take the earliest opportunity of pointing out to you that the medical profession will be injuriously affected by the proposed changes in the motor car taxation set forth in the Budget. Their cars are used exclusively for purposes of their practice, and many of them have cars the power of which is much exaggerated by the R.A.C. formula; if all rebates are abolished the extra cost to the owner of a 21 h.p. car (R.A.C. rating), doing a mileage of 7,500 in the course of the year, will be £11 12s. In addition to this, it is absolutely necessary that some medical practitioners in rural and sparsely populated districts should keep two cars in order that they may not be prevented attending an urgent call owing to a car breakdown.

I beg to ask you to be good enough to receive a deputation from the British Medical Association to discuss this and other cognate matters which may be deemed desirable to lay before you.

Yours faithfully,

E. B. TURNER.

A communication has also been addressed to the Secretary of the Committee of Medical Members of Parliament, asking them to meet the members of the Medico-Political Committee in conference.

THE OWNER OF TWO CARS.

Dr. W. ROBINSON (Sunderland) writes: It must be remembered that it is necessary for most doctors to keep two cars in order that one may always be in running order, because of the liability of all cars in constant use to break down, and still more because of the great length of time—weeks or months—which it now takes to get a car repaired. Thus medical men will have to pay a double tax. For example, I use 400 gallons of petrol a year (net tax £5) and keep two cars (15 and 21 h.p.). The new tax will be £35 in full. It is to be hoped that only half the tax will be payable by medical men. The petrol tax is much the fairest, and those who use the roads most pay most.

THE AUTOMOBILE ASSOCIATION.

The Automobile Association intends strongly to oppose the proposals of the Committee, and has issued a letter to every member of the House of Commons who is a member of the association. The letter states that the executive committee of the Automobile Association has unanimously resolved that the petrol tax should be retained as against any alternative proposal for a largely increased tax on the motor vehicle, which it considers would be contrary to the interests of the country and have a disastrous effect on the development of motoring. It is urged that the equitable adjustment of the individual contribution for road purposes cannot be achieved by the payment of a lump sum per annum calculated upon horse-power or any other basis which excludes the gradation of the tax in proportion to the extent of road used. A list is given of the injustices to certain classes of motorists, among whom are (1) owners of cheap low-powered cars of moderate speed which, on the horse-power basis, actually pay more in taxation than powerful cars costing four times as much; (2) persons owning two or three vehicles, only one of which is on the road at a time. The opinion is expressed that the plan of taxing horse-power will defeat the object to raise a larger revenue, and a strong plea is made for putting the tax on motor spirit.