This rule has not been followed for the last two years (1929 and 1930) and a 40 per cent. supplement allowed (as in 1928) though on the basis mentioned above the grant would have been less.

POOR RELIEF

Poor relief in Iceland is regulated by the *Poor law* of 1927, under which those who, by reason of poverty, illness, lack of employment or other causes, are incapable of providing for themselves and dependants (medical treatment and nursing in sickness included) must be relieved by the respective parishes, either in their own homes (outdoor relief), or lodged in good private homes, charitable institutions (indoor relief), or hospitals, if considered necessary by a doctor. Workhouses or poor-houses for the purpose of receiving the ablebodied poor have not yet been built in this country.

Those who receive parochial relief are under the authority of the parish (town) councils (poor law boards), and must, if capable of work, perform such tasks as are assigned to them. Nor are they altogether independent in the choice of home or abode. Those who have received poor relief are liable to repay it to the parish, just as any other debt, if they can, and those who are indebted for poor relief lose the right of voting at parliamentary elections; and in case they have come on the parish through laziness or carelessness, they are also deprived of the right of voting at local elections. On the other hand, some kinds of poor relief are not recoverable, and do not therefore involve any civil disabilities; these are, e. g. State grants, made under special circumstances, to pay the expenses for the care of sick persons in hospitals. When a poor law board have afforded a relief to an applicant, they shall, within three months, have decided that this relief is not recoverable, if they find that the applicant deserves it because of his high age, the largeness of the family he has to provide for, his own ill health or that of his dependants, or for other reasons. Similarly, a person, who for two years has not been dependent on poor law for maintenance, may be excused from repaying the relief he has already received. Relief granted to persons of sixty years and over shall not be looked upon as poor relief.

Poor relief rests with towns and parishes, while the expenses of hospital treatment are partly defrayed by the State. During 1926 poor relief expenses met by towns and parishes amounted to 1100 thousand (see p. 48), whereas the contribution made by the State (excluding the budget for tuberculosis, see p. 115) did not exceed 68 thousand krónur.