

## INCOME TAX.

## Division of Partnership Assessment.

"A" and "B" are equal partners, the firm's accounts being made up to December 31st. "A" retired on March 31st, 1928. What is his liability, if any, to income tax in respect of the profits for the period from January 1st, 1927, to March 31st, 1928?

\* \* The assessments already made, on the statutory basis of past profits, cover "A's" liability up to March 31st, 1928, and when he has discharged his share of the liability so created he will have paid tax on the income earned by him up to March 31st, 1928, whether he has actually received it or not. "B" will be liable for the year 1928-29 on the basis of the amount of the firm's profits for the year 1927, except that, if he can show that the actual profits for the year to April, 1929, have fallen short of that amount from some specific cause—for example, the payment of an assistant employed by him—then he can claim a reduction of his liability accordingly.

## Motor Car Transaction.

"D. G. W." bought a M. C. car in 1922 for £314 and sold it in December, 1927; in January, 1928, he bought a second-hand M. C. car for £150—new cost, £220.

\* \* In our opinion he is entitled to deduct the net out-of-pocket expenditure—that is £150—£25=£125—as a professional expense applicable to the year which includes January, 1928. If his annual accounts are made up to December 31st, this implies that the financial year affected will be that ending April 5th, 1930.

## Deductible Expenses.

"E. J. M." asks for "a list of items that a medical man can deduct from his income on account of income tax."

\* \* The circumstances vary so much between different practices that such a list would be lengthy if it covered every possibility, and might be misleading, as suggesting the propriety of deductions only claimable in special circumstances. The statutory rule is that allowable expenses must be incurred wholly and exclusively in earning the income, but that does not prevent the allowance of a reasonable proportion of charges which cover private as well as professional use—for example, a proportion of rent and rates or telephone rent. It may perhaps be useful to mention one or two expenses which are sometimes overlooked, such as a proportion of the cost of board and laundry of a domestic servant employed partly on the professional rooms, the expense of having accounts prepared or audited, bank interest or charges for keeping the practice account, or stationery and postage.

## LETTERS, NOTES, ETC.

## ORAL ADMINISTRATION OF PANCREATIC PREPARATION.

DR. R. D. LAWRENCE (London, W.) writes: Since writing a condemnation of the oral administration of pancreatic preparations in diabetes in your issue of May 19th (p. 875), I have been informed that Messrs. Parke Davis's pancreatic capsules were never on sale to the public, and have not been manufactured for the last two years. At their request I am glad to rectify any animadversion that my letter may seem to have cast on this firm.

## TREATMENT OF HAEMORRHOIDS BY THE GALVANO-CAUTERY.

DR. W. S. WHITCOMBE (London, W.) writes: I should like it to be known as soon as possible by those who may have adopted my method of treating haemorrhoids by the galvano-cautery (*Journal*, 1925, vol. ii, p. 992) that, very rarely, cases occur (two in three years with me) of rather alarming secondary haemorrhage about the fourth day after treatment. As my burners are punctiform, with a knob about the size of a pin's head, it seems probable that such patients must have a strong haemophilic tendency. There is no danger, in my experience, if they are treated with haemostatic serum and packing.

## MIXED SCHISTOSOME INFECTION.

DR. F. G. CAWSTON (Durban, South Africa) refers to Dr. H. Fairbairn's memorandum on vesical bilharzia (*Journal*, January 14th, p. 52), and writes: The presence of *Schistosomum haematobium* is to be expected in Natal inhabitants infested with *S. mansoni*, *S. spindalis*, or *S. (?) bovis*, for the same individual *physopsis* may serve as the carrier for more than one of these parasites. Unfortunately, the urine collected for examination is sometimes obtained from the chamber, and many ova are thus missed. Wherever possible, the last portion should be passed into a wide test tube, for it is the last ounce or two which contains the ova. It is not uncommon to find what are generally regarded as skin parasites or their ova—as, for example, *Tyroglyphus longior*—amidst the bilharzia ova. The urine of two brothers, infected through bathing in the Palmiet River, near Durban, contained ova resembling those of *S. haematobium* and *S. bovis*. While showing these latter ova, which I have found previously in only six cases, all from the same locality, to Dr. Norman Walker at the Natal Pathological Laboratory, we found a *fasciola* ovum in the urine

of one of the patients. This boy had just received his first dose of carbon tetrachloride, which is regarded by veterinary surgeons almost as a specific for *fasciola* infestation.

## PSEUDO-APPENDICULAR ENCEPHALITIS LETHARGICA.

DR. A. T. HEPLE MARSDEN (South Shields) refers to G. Cantiero's account of a case of the pseudo-appendicular form of encephalitis lethargica (*Epitome*, December 31st, 1927, para. 608), and reports another case of the same kind. He writes: A lad, aged 18, complained of sore throat and "feeling queer"; he told me that he had felt drowsy for the last week and answered questions very slowly. He had a dull, expressionless face; the wrinkles were smoothed and the face muscles could only be moved with difficulty, while diplopia, double ptosis, and strabismus were present. A coarse tremor occurred periodically. The right Babinski sign was extensor and the left slightly so; all other reflexes were normal. The Wassermann reaction was negative, and the temperature was 99° F. He had a superficial tonsillitis and a vague pain in the abdomen about the umbilicus. On the next day the pain in the abdomen became much more severe and settled in the right lower abdominal quadrant; he had an attack of nausea, but no vomiting. There was tenderness at McBurney's point and sharp pain followed sudden lifting of the hand after deep pressure; pain in the appendix area was caused by pressure over the left side of the abdomen directed towards the middle line. There was rigidity over the left iliac fossa, but no mass could be felt. Constipation followed; there was a burning pain on micturition and the urine felt hot. The appendicitis resolved satisfactorily, all pain and other symptoms disappearing in three days. The encephalitis also commenced to clear up; in five days the facial muscles had recovered, and the lethargy was almost gone, but there was slight pyrexia for three weeks. At the end of six weeks he appeared to have recovered, except that he remained rather dull and apathetic. This would appear to have been an acute catarrhal appendicitis occurring during the course of an encephalitis lethargica, but the differential diagnosis from the pseudo-appendicular form of encephalitis lethargica must often be very difficult. Symptoms and signs pointing to appendicitis would be signs of involvement of other structures in the inflammation—as, for example, the pelvic peritoneum, the right lateral wall of the rectum, the psoas muscle, and the formation of a mass in the right iliac fossa. Continuance of the pain and temperature, without increase in the signs and symptoms, would point to the pseudo-appendicular form of encephalitis lethargica.

## HEAT CRAMP AND HEAT HYPERPYREXIA.

DR. GEO. P. F. ALLEN (Kingston, Jamaica) writes: Dr. J. S. Haldane, in his letter on heat cramp (April 7th, p. 609), stresses the importance of "osmotic pressure," which appears to me to play a very important part in the etiology of the allied condition of heat hyperpyrexia. It is generally assumed that heat hyperpyrexia is due to the direct action of solar or atmospheric heat on the body, and many theories of the *modus operandi* of this assumed cause have been advanced, none of which will explain all the features of the condition. Hearne has pointed out that suppression of sweat is a constant association, and usually occurs many hours before the onset of the hyperpyrexia. He believes that this suppression of sweat is due to paralysis of the sweat glands. Now sweat is manufactured by the sweat glands from lymph which has passed out from the blood vessels into the lymph spaces around the glands. Heat hyperpyrexia occurs in patients who previously have been sweating profusely, and if the suppression of sweat is due to failure of the glands, then oedema due to the accumulation of exudate in the lymph spaces ought to be a constant feature; but in actual practice this is found not to be the case. It is known that a hypodermic injection of atropine increases the liability to an attack of heat hyperpyrexia. The action of atropine on the salivary glands was studied experimentally by Heidenhain many years ago. He found that the depression of the secretion of saliva was not accompanied by any accumulation of lymph in the lymph spaces, and the gland was not oedematous. From this he concluded that the diminution in the secretion was not due wholly to paralysis of the secretory nerve endings, but also to some decrease in the permeability of the vessel walls. By analogy, then, it seems likely that the suppression of sweat in heat hyperpyrexia is due to relative impermeability of the blood-vessel walls; and this is a point that ought to be considered in treating those cases, whatever may be the nature of the substance that produces this alteration in the osmotic pressure.

## OMPHALOGY.

"G. H. G. D." writes from Manchester: I had a confinement yesterday. The other member of the family is a boy of 4. To-day he stood solemnly watching the nurse bathing the new arrival, when, suddenly pointing to the umbilical stump with its knotted ligature, he asked, "Is that where God tied the label on?"

## 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, 48, 49, and 50 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 46 and 47.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 275.