

Letters, Notes, and Answers.

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QUERIES AND ANSWERS.

REMOVAL OF TATTOO MARK.

"E. R. T." asks for suggestions for the removal of a large tattoo mark which has been present for some twenty years on the right arm of a woman, aged 35, and is causing her much worry.

POST-ENCEPHALITIS: RE-EDUCATION.

"G. W." would be glad to learn if there is any institution or any individual who undertakes the re-education of a post-encephalitic condition where the disease itself is arrested. There is partial paresis of the left humero-scapular region and lack of initiative. Parkinson's syndrome is obvious.

* * * Since November, 1925, the Metropolitan Asylums Board has arranged for the after-care and treatment of post-encephalitis patients at the Northern Hospital, Winchmore Hill, London, N.21. Among other post-encephalitis units are Southmead Hospital, Bristol, Darent Training Colony, Dartford, and Swinton Home, Manchester.

INCOME TAX.

Is an Honorarium Assessable?

"R. M." has given ambulance lectures to the employees of a colliery company for several years, and in each of the past three years the company has been paying him £10 10s. yearly as an acknowledgement for the services given in that way. Are these payments assessable as "R. M.'s" income.

* * * In our opinion they are assessable. There are several cases dealing with honorariums payable in various circumstances—for example, the Easter offerings received by the clergy—and though we are not aware of a case quite similar to that put by "R. M.," the principle laid down seems to cover it—that is, that where the payment is made in respect of services rendered rather than as a personal benevolence, the recipient is assessable, and the payer can deduct the amount as a business expense. Further, if the colliery gave "R. M." something in kind instead of in cash the sale value in his hands, not necessarily the cost price to the company, would, on the same reasoning, be assessable, in accordance with the principle laid down in *Tennant v. Smith*.

Income Transferred to Another Individual.

"A. C." inquires as to the effect on taxation where "a sum of money is handed over by deed or paid periodically under a deed."

* * * In such a case the annual amount handed over by virtue of a legally binding covenant to make the payment is income of the recipient and not of the payer. The latter, however, has to account to the Revenue for tax at the standard rate on the amount of the payment, but deducts the tax when effecting payment of the annuity. The recipient, therefore, suffers the tax at the standard rate by deduction, and can claim from the Inland Revenue Department the whole or such part of the tax as he may be entitled to claim. Suppose, for instance, that X undertakes by deed to pay his mother £25 a quarter for her life, and assume that she has no other income. Then he pays her out of his taxed income £25—£5 income tax = £20 per quarter, and she can claim repayment by the department of £5 per

quarter. This question of the legal transfer of income is, however, subject to various restrictions as regards its effect on taxation, particularly in the case of voluntary transfers for the benefit of a child of the transferor. If "A. C." has any particular set of facts in mind, perhaps he will state them in detail.

Assessments for Back Years.

"J. D." states that the income tax authorities say that he has not paid enough tax in previous years, and inquires how far back they are entitled to go; he also asks for reference to "a good book on income tax."

* * * The right to assess profits which are discovered to have escaped assessment extends to the six years prior to the financial year current when such assessments are made. Of course, in a case where the inadequacy of the original payments of tax is due to wilful neglect or gross carelessness, the taxpayer concerned may prefer to make restitution for a longer period than six years rather than face proceedings for the recovery of the statutory penalties applicable to those six years. The standard books on income tax are expensive, and, for the most part, would be of no interest to a medical practitioner. Messrs. Nelson published an inexpensive income tax guide, which was as good as anything we have seen at the price, but if the tax involved is substantial "J. D." would probably find it best to employ an accountant familiar with income tax law and practice.

LETTERS, NOTES, ETC.

SUN AND AIR BATHING.

DR. REGINALD HODDER (Penge, S.E.) writes: The discussion at the recent meeting of the Section of Balneology and Climatology of the Royal Society of Medicine on the influence of sunlight and climate on health, brought out the important distinction between bathing in hot sunshine and active sun and air bathing. The beach loungers who, according to Dr. McClure, come back with deeply pigmented skins, and bronchitis, are victims of a failure to appreciate this distinction. I agree with Dr. Buckley that movement of air is as important in the open as it is indoors. We hear a great deal about "sun bathing facilities" provided at this or that resort for the coming summer; in practice this means nothing more than that people will be permitted to sit around in blue-black bathing costumes absorbing potentially harmful heat rays. Moving air and ultra-violet light are essential to sun bathing, and that means that sun bathers must be practically naked. The larger seaside corporations can hardly be expected to tolerate nakedness, though a professional colleague tells me he bathed twenty years ago in Sweden with hundreds of respectable people of both sexes, all naked. What we may do, however, is to pass on to the public the knowledge we have about how ultra-violet radiations act through the skin, and ask public authorities to provide more facilities for persons who wish to practise sun and air bathing, and the public to adopt a more tolerant attitude towards nakedness in others. The Sun Bathing Society at Upper Norwood is an admirable example of what can be done; about sixty members exercise in the grounds at Sun Lodge wearing shorts or slips, the women supporting their breasts with brassieres. Air and light can reach the skin when such abbreviated costumes are worn.

CONTROL OF CONCEPTION.

DR. BINNIE DUNLOP (London, S.W.7) writes: Are you right in saying that the medical problem involved in birth control is quite separate from the economic one? One of your three medical questions is: "Can it be truly said of any such measures [of controlling conception] that they produce no harmful effects?" Well, the economic difficulty is such that the conduct of married people would not be influenced if even the best of measures was proved to be slightly harmful. They would only be influenced if the effects were definitely more harmful than those of the alternatives to contraception. The reliability question is the most important one, and I hope that the silver ring method (*British Medical Journal*, January 18th, p. 129), which seems absolutely certain, will also continue to prove harmless in practically all cases.

INJECTION TREATMENT OF HYDROCELE: CORRIGENDA.

WITH reference to his article on the injection treatment of hydrocele (*Journal*, April 5th, p. 649), Dr. St. George B. Delisle Gray writes that, owing to a typing error, the word "phenol" was substituted for "formol" in the translations of the French articles quoted by him. In lines 5 and 8 of the first column and in line 5 from the foot of the second column, for "carbolic acid" read "formaldehyde."

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 52, 54, 55, 56, 57, 60, 61, and 62 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 58 and 59.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 119.