

## Letters, Notes, and Answers.

All communications in regard to editorial business should be addressed to **The EDITOR, British Medical Journal, British Medical Association House, Tavistock Square, W.C.1.**

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### QUERIES AND ANSWERS.

#### CHRONIC MYELOGENOUS LEUKAEMIA.

"PUZZLED" inquires if there are any new theories on the etiology or treatment of the above condition. The patient is a young man. Bibliographical references (British or foreign) would be gratefully appreciated. Radium and deep x-ray therapy have been tried.

#### TATTOOING AND PROPHYLAXIS.

DR. ROSE JORDAN (Catford) writes: A man, aged 25, recently presented himself for examination at the tuberculosis dispensary as a contact of his brother, who had contracted pulmonary tuberculosis. He was in excellent health, muscular, and in good condition. He had served eight years in the army and had spent seven of them in India. Both his arms were elaborately tattooed in red and blue. One of the reasons he gave for having submitted himself to this decorative art was that it gave protection against infectious diseases. He told me that soldiers with well-tattooed bodies rarely went sick. Is this merely a superstition, or does the impregnation of the skin by these dyes really afford any protection against tropical diseases?

#### FLEA INFESTATION.

DR. B. F. FALKNER writes: "Pulex" (May 10th, p. 892) should try a vigorous spraying of all cracks, fissures, and corners of rooms with formalin. I had the same trouble some years ago when I went to live in an old house in a rural district of Kent. I had a very terrible fortnight, as the fleas were in battalions and of a huge size. Spraying with "Flit" is also a good remedy.

#### INCOME TAX.

##### Assessment of War Loan Interest.

"S. B." acquired some War Loan in September, 1929, receiving £x interest on December 1st, 1929. What is his liability to assessment for the years to April 5th, 1929, and April 5th, 1930, respectively?

\* \* Interest is assessable on the basis of the actual year for the first and second financial years for which the income is received, and thereafter on the basis of the previous year. "S. B." is therefore liable to be assessed on £x for 1929-30 and 2x£x for 1930-31.

##### Assistant becoming a Partner.

"J. C. H." entered into partnership on April 1st, 1930, having previously been engaged as an assistant. Is it to his financial advantage for the partnership to be treated as a new business for 1930-31?

\* \* The answer clearly depends on whether the profits as computed for income tax purposes for 1930-31 will be less than for 1929-30. Obviously many causes must operate in such circumstances, and it is a matter of difficulty to estimate what the net result will be; but if the practice was paying an assistant in 1929-30 and, by reason of "J. C. H." having become a partner, will not do so for 1930-31, that of itself will have a tendency to increase the assessable profits for 1930-31, and to that extent to render it unwise to claim the cessation and recommencement method. In addition, it normally involves a departure, at any rate for a time, from the convenient cash basis method.

#### Cost of Special Courses.

"T. S. D." has been holding various senior hospital posts, and during that time has expended money for special tuition, examination fees, etc. This was expected of him by the hospital authorities, but was not a definite condition of his employment. Can he deduct these expenses for income tax purposes?

\* \* No; they cannot be brought within the rule that the expenses must be incurred "wholly, exclusively, and necessarily in the performance of the duties of the office." There is the further objection that as they were incurred to increase "T. S. D.'s" professional knowledge for use over a tract of future time they are in the nature of capital outlay.

#### Cost of Professional Books.

"B. M. T." inquires whether he can claim the cost of a reasonable number of new medical books each year, or whether they must be definite replacements of old editions of the same book.

\* \* In our opinion the medical reference library of a general practitioner can be regarded as a whole, and the expense of maintaining it in a reasonably up-to-date condition can be claimed without regard to the individual books replaced. [With regard to the expense of a post-graduate course, please see reply to "T. S. D." above; the expense is not allowable for income tax purposes.]

### LETTERS, NOTES, ETC.

#### BOOKS AND MAGAZINES FOR HOSPITALS.

IN 1919 the British Red Cross Society and the Order of St. John reorganized the then existing War Library for the Sick and Wounded on a peace-time basis. Books, magazines, and periodicals are collected from the general public and supplied by the united societies to a large number of hospitals and sanatoriums. The tenth annual report of the library committee of the two societies covers the twelve months ending September 30th, 1929, during which over 120,000 books and the same number of magazines and papers were distributed to 1,600 hospitals and other institutions. The first care of the hospital library is to collect books for ex-service men undergoing treatment. Gifts of money have also been received enabling the committee to buy many books specially asked for by patients, and to obtain children's books, for which the demand outruns the supply. An appeal is made particularly for monthly magazines, of which an inadequate number is being received, though they are among the most popular and necessary gifts for patients. Parcels should be addressed to the secretary, the British Red Cross Society and Order of St. John Hospital Library, 48, Queen's Gardens, Lancaster Gate, W.2. Leaflets for distribution describing the aims and work of the library are also obtainable on application to the secretary.

#### SHANTUNG MEDICAL SCHOOL.

THE annual report of the School of Medicine of Shantung Christian University for the year ending June 30th, 1929, has been received. This University is governed by a joint administration consisting of American and British sections. Its work was interrupted by military disturbances during the spring of 1928; the autumn term commenced, however, at the end of the following August, and, although Tsinan was still occupied by Japanese troops, there was no further interruption. Since 1915, 220 medical students have graduated at the University, and of these at least 197 are in active practice, most of them having served first in mission hospitals, and about half being engaged in private practice or in the service of the Government. The report contains other details of the useful work being carried on in this part of China in introducing Western medicine and equipping institutions.

#### X-RAY VIEWING LANTERN.

PHILIPS LAMPS LIMITED (145, Charing Cross Road, W.C.) send us a pamphlet describing their viewing lantern for radiographs. The lantern is constructed of sheet metal, and arranged to take all film sizes up to 12x15 in. With the object of getting a perfectly even illumination, whiter than ordinary electric light, the lighting is effected by two 60-watt "daylight blue" lamps, arranged to provide indirect lighting in such a way as to show every detail that is on the film. The lantern is furnished with rubber feet, and means are provided for securing it readily to a wall in either a vertical or a horizontal position.

#### EPHEDRINE.

MESSRS. BAILLIÈRE, TINDALL AND COX, 8, Henrietta Street, W.C.2, inform us that they are the publishers in this country of Chen and Schmidt's monograph entitled *Ephedrine and Related Substances*, which was mentioned in the annotation on this drug in the *Journal* of May 10th (p. 873). The book will shortly be available.

#### VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 47, 48, 49, 50, 51, 54, 55, and 56 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 52 and 53.

A short summary of vacant posts notified in the advertisement column appears in the *Supplement* at page 227.