

*Post-Graduate Course*

"G. J. L." was doing a post-graduate course during the months of April, May, and June of 1930, and then took up professional work. Can he deduct, in computing his assessable income, the expenses, fees, books, travelling, etc., during the post-graduate course?

\*\* No. Those expenses were incurred in acquiring additional professional knowledge, and represent essentially an outlay of capital, and consequently cannot be treated as expenses for income tax purposes.

*Discount on Prepayment of Income Tax*

"I. B. M." inquires whether, in the event of income tax being paid before the due date any discount is allowed.

\*\* The point is covered by Section 159 of the Income Tax Act of 1918, which provides that, as regards tax payable under Schedule D, an allowance can be claimed at the time of payment at the rate of  $2\frac{1}{2}$  per cent. *per annum* for the period from the date of payment to the due date. Thus, if £50 is due on January 1st, 1931, and is paid on December 1st, 1930, discount can then be claimed to the extent of 2s. 1d.

*Appointment: Travelling Expenses*

"O. C. D." holds a public appointment which necessitates a good deal of travelling, and he is allowed 5d. per mile by the local authority "for certain journeys." He regards this as covering the running cost, but not the depreciation of the car. Can he claim an allowance for income tax purposes?

\*\* Yes, provided that he can show that the use of a car of the horse-power and grade employed is necessary for the carrying out of the duties, and also that the 5d. per mile does not cover depreciation. (In computing the depreciation regard would have to be had to the extent to which the car is used for private purposes.) In view of other cases which have come to our notice, however, we fear that the local authority in awarding an allowance of 5d. per mile may have reckoned that that would cover reasonable depreciation by wear and tear; if so, it will perhaps be difficult to persuade another authority—that is, the District Commissioners of Taxes—that that allowance was inadequate.

## LETTERS, NOTES, ETC.

*Incubation Period of Measles*

Dr. J. W. SPRINGTHORPE (late senior physician to the Melbourne Hospital) writes: Those interested in the incubation period of measles (as referred to in the *Journal* of January 3rd and 10th) may be glad to note my experience when in charge of an emigrant ship to Australia in 1884. On leaving Plymouth we had some ninety children on board, many of whom had "colds in the head." Ten days out, a child was found to be developing the characteristic rash. Of course, immediate isolation and fumigation did not prevent a spread. Fourteen days later, however, we had ten cases, apparently from this one source. A fortnight later we had some twenty more, and all the rest of the voyage (eighty-three days) cases everywhere, in all sections of the boat. Thus the natural incubation period of measles would seem to be fourteen days at least. As regards German measles, the incubation period is given in Osler as "usually fourteen to twenty-one days, but varying from one to twenty-eight," and in Anders as "from ten to twenty-one." In an epidemic in which I was able to obtain fairly similar precision I found undoubted cases in which the incubation period seemed to have been not less than twenty-one days.

*Amidopyrin in Measles*

Dr. T. PIRES (Angers, France) writes: Having followed the correspondence in your columns with regard to the treatment of measles with pyramidon (amidopyrin), I took the opportunity of trying this preparation in a school epidemic. In the three cases where 50 cg. of the crystals were given, the temperatures, ranging between  $101.5^{\circ}$  and  $105^{\circ}$  F., were brought down to normal. In two cases the dose was repeated on account of a further rise of the temperature towards the evening, with the same favourable result the next morning. There would seem to be some specific action of the drug in measles, as in cases in which quinine and aspirin were given the temperature remained unaffected. The other symptoms in the whole epidemic called for no comment and seemed unaffected, though the constitutional

disturbance was by no means great. This, however, may be because the cases were mild, though in all of them the temperature was considerably raised. An unlucky coincidence in the same school during the measles epidemic was the following case:

A girl complained of malaise, with a temperature of  $102.2^{\circ}$ . As measles could not be definitely diagnosed she was isolated, and next developed a painful throat. The tonsils were very much enlarged and congested, presenting a deep violet discoloration. Antiseptic gargles were used frequently, and the congested presenting parts began to slough, when Vincent's angina was diagnosed and confirmed by microscopical examination on the fourth day of the illness. The consultant, however, in view of the fact that diphtheria was present in the locality, took a swab the next morning, by which time the whole aspect of the throat had changed, and the uvula was deeply involved in the sloughing process. The swab proved intensely positive for the Klebs-Loeffler bacillus, and antidiphtheritic serum was at once given. There had been no glandular involvement up to this, and the patient is doing well.

The rapid development of the disease in this case may have been due to a sudden decrease in the general resistance of the patient.

*Haematocolpos in a Woman of 43*

Dr. H. P. DAWSON (Grantham, Lincs) writes: Lately several cases of diseases occurring at unusual ages have been reported in the *British Medical Journal*. Possibly the following may be of interest, both on account of the age of the patient and of the somewhat unusual symptoms. Miss A., aged 43, came up to St. Thomas's Hospital in 1914 at the time when I was house-physician to Dr. Walter Tate. She was suffering from acute retention of urine and much pain. There had been slight difficulty with micturition for about two years. On abdominal examination I found a cystic tumour rising out of the pelvis and extending upwards to one inch above the umbilicus, and at the summit of this, but just to the left side, a small, harder mass could be felt (the uterus). On vaginal examination a bulging membrane was present, pink in colour, except at the centre, where it had a bluish tinge. At operation  $3\frac{1}{2}$  pints of dark reddish blood flowed out, together with a few clots. The last part of the fluid was a dirty yellowish-brown, as if mixed with pus. On vaginal examination after operation the cervix could be felt, and admitted a finger-tip. The uterus was slightly enlarged, probably showing a very early haematometra. At no time had there been a period, and the patient also stated that one of her sisters had only a small period about every two years.

*Cornu Cutaneum*

Dr. T. H. CROZIER (Belfast) writes: Dr. F. H. Unwin's letter in the *Journal* of April 4th (p. 610) interested me very much, as I came across a fine specimen of cornu cutaneum in the wards of the Belfast Infirmary a few weeks ago. The patient was a woman of 60 years, and she first noticed the growth about twenty years ago. There was no history of previous injury. She had a tough, inelastic, keratinous tumour growing from the skin covering the tibial crest. Its over-all length was about 7 inches, and its surface was grooved and pitted like a ram's horn. The base showed signs of partial fracture, and was roughly elliptical in cross-section, with a long axis of about two inches. Unfortunately the patient was very proud of her "horn," and rejected all overtures for its removal. Probably the growth commenced as a wart in this case.

*A "Service Week" for Motor Cars*

Messrs. Mann Egerton and Co., Ltd., the officially appointed engineers to the Medical Insurance Agency, are arranging a series of "service weeks," from April 27th, when experts will be at the service of medical men, and will, on request, inspect, test, and give assistance or advice in connexion with any make of car, free of charge. The first service week is for Austin cars, and lasts from April 27th to May 2nd inclusive; other well-known makes will follow. Appointments can be made by telephone (Paddington 9011), or by letter addressed to the manager of Mann Egerton's Service Depot, Church Street, Edgware Road, N.W.8. A further service offered by the firm is the loan of a good saloon, at a nominal charge, while a doctor's car is being repaired.

*Vacancies*

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 51, 52, 53, 54, 55, 56, 57, 60, and 61 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 159.