

not resemble any straightforward skin disease are in conformity with my suggestion as to their origin. Treatment should be suggestive—that is, paint with brilliant green, and warn the patient that if anything else is applied severe results will follow, even to necessity for amputation! The alternative is strict isolation and observation in hospital.

Income Tax

Professional Residence : Subletting

* "LEASEHOLDER" sublets three consulting rooms unfurnished for, say, £1,000. The relative Schedule A assessment is £392. Should the £1,000 be returned for assessment under Schedule D or any other schedule?

** The judicial decision referred to in a recent answer in this *Journal* was that of the House of Lords in the case of *Salisbury House Estate Ltd. v. Fry*. The facts in that case were, briefly, that the amount of office rents received by the company less the company's annual expenses were in excess of the amount of the Schedule A assessment. The revenue authorities sought to assess the excess under Schedule D, and the company contended that (apart from any profit made directly on the payments for cleaning services, etc.) rents of unfurnished sets of rooms were assessable under Schedule A *only*, and that Schedule D was not applicable. The House of Lords accepted the company's contention, and the Schedule D assessment was quashed. Applying that decision to the facts stated by "Leaseholder," it would appear that the £1,000 cannot be charged under Schedule D, and that to the extent to which it is not covered by the Schedule A assessment it escapes income tax.

Cash Basis

"A. T. V. D." asks, "Are doctors' taxes made up on the actual bookings (less known bad debts), or are they taxed on the actual money earned during the past year?"

** It is beyond dispute that "the full amount of the balance of the profits or gains"—to quote the words of the statute—on which the tax is chargeable should strictly be calculated by deducting the year's expenses from the year's bookings less a carefully estimated allowance for bad and doubtful debts. The point has not been the subject of a judicial decision, because no one has considered it worth pursuing to the High Court. At the same time the computation of a proper allowance for doubtful debts is so difficult in the case of a medical practitioner that the income tax authorities have for many years accepted returns based on cash receipts less expenses. The reason is that, taking one year with another in a normal practice, the results are the same. Where circumstances are such that this assumption is upset, the authorities refuse, as they are entitled to do, to accept the cash basis—for instance, where a practice is new, or is expanding rapidly, so that the cash profits are lagging behind the true profits.

Sickness Insurance Premiums

"F. B. T." inquires whether these premiums can be treated as professional expenses if, as he understands, the payments for sickness benefit would not be taxable.

** The position is as "F. B. T." suggests. The payments are not made in the performance of the work of the practice, but rather to provide for someone else being paid to carry it on if the insured is not able to do so. Consequently they cannot be deducted as professional expenses, and, as a natural corollary, the benefit payments resulting from the policy are not professional receipts, and are not liable to income tax.

LETTERS, NOTES, ETC.

Axis-traction Forceps

Dr. R. H. BOTHAM (Darlington) writes: I have been interested in the correspondence relating to Wagstaff's forceps in the *Journal*, and am in agreement with the writers who approve of them. But the chief point of interest in connexion with them is whether their method of achieving axis-traction, or that used in Tarnier's forceps and its modifications, is the correct one. I think this question should be submitted to some expert in mechanics. For myself, I think Wagstaff is right, and that the method used by Tarnier and his imitators is needlessly elaborate, and therefore needlessly expensive. My own forceps, a pair of Assalini forceps with the handles curved back, are made

on the same principle, and achieve, I think, an even greater simplicity than Wagstaff's.

Dr. MICHAEL STARK (Wanstead Park, Essex) writes: In 1923 my father, the late Dr. Campbell Stark, published his *Index to General Practice*, in which he strongly advocated the use of Wagstaff's midwifery forceps, and always insisted that, on the ordinary bed, it was much easier to apply the upper blade first. To facilitate this he had his forceps made with the lock reversed. I understand that quite a number of these instruments have been ordered since 1923, but that some practitioners have not found them as easy of application as they were led to suppose. I have recently had a visit from a representative of one of the leading instrument makers, and was surprised to find that they had never supplied these forceps with the reversed lock. In view of the number of these forceps that have been ordered I thought I would seek this means of pointing out a possible explanation of the difficulty that users may have experienced.

Neoplasm following War Service

Dr. RICHARD KERRY (Montreal) writes: A case somewhat similar to that referred to by Mr. Howard Collier in your issue of April 18th (p. 666) came to my notice a couple of years ago. A man who had been gassed twice, on active service, was found to have a large fungating growth in the larynx early in 1927. I took the ground that the lesion had developed in tissue which had been damaged during the war, and that the man was a war casualty. After some argument the Pensions Board granted the man a pension, which, unfortunately, he did not live to enjoy.

Garden Sanitation

Reference has lately been made in these columns to a great teacher and experimenter in the principles of rural sanitation, Dr. George Vivian Poore of University College Hospital, London, who died in 1904. Some of our readers will be glad to know that work is going on near Cheltenham towards a memorial to him—a scheme which was started about a year or more ago. A small estate of ten workmen's houses is to be fitted out with the garden sanitation which Poore advocated; and, later, it is hoped, a small building will be erected in his memory. Professor J. W. Scott of University College, Cardiff, who is supervising the work for the National Homecroft Association, hopes by the end of this summer to be able to show at least two models complete, and perhaps more if funds allow. He will be glad to communicate with readers interested in Poore's work and memory, and any such would be welcomed at a meeting of the committee in charge, which is to be held at 2.30 p.m. on Thursday, June 11th, at Church House, Dean's Yard, Westminster. Dr. F. G. Crookshank will be in the chair, and Professor Scott will present a report.

Medical Golf

The annual summer meeting of the Medical Golfing Society was held on May 28th at Walton Heath. The ninety-six competitors were the guests of Lord Riddell, and greatly enjoyed his hospitality. Results were as follows: *Lancet* Cup (scratch), Dr. W. H. Lamplough, all square. Henry Morris Cup (handicap), Dr. W. H. Lamplough, 2 up. Class 1: First prize—Dr. J. Wallace. Second prize—Dr. W. Gilliatt. The best score for the last 9 holes was returned by Mr. George Dawson. Class 2: First prize—Dr. C. H. Ilott. Second prize—Dr. C. Branwell. The best score for the last 9 holes was returned by Dr. Rolf Creasy. Foursomes: Winners—Mr. Rowley Bristow and Dr. W. H. Lamplough, after a tie with Dr. Galletly and Dr. McGrath. The Knock-out Tournament and Milsom Rees Cup was won this year by Sir Kenneth Goadby, the runner-up being Dr. Bathurst.

A Warning

A London surgeon informs us that a young man, about 25, fair complexion, medium height, who states that his father, now deceased, was a doctor at Purley, and that he is an officer in the Flying Corps, is calling on consultants known to his late father and borrowing small sums of money. Our correspondent has put the matter in the hands of the police, and we advise others to do the same.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 74, 75, 76, 77, 78, 79, 82, 83, and 84 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 80 and 81.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 231.