

Letters, Notes, and Answers

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QUERIES AND ANSWERS

Cowper's Insanity

"M.D." writes: Can any reader give me information as to the exact type of insanity Cowper the poet suffered from?

Sclerosing Solution for Varicose Veins

Dr. T. HENRY TREVES-BARBER writes: I have received correspondence in respect to the solution mentioned in my note in the *British Medical Journal* of January 23rd. The solution has always been prepared for me by the Crookes Laboratories, from whom supplies (issued as "episol") can be obtained.

Urticaria

Dr. H. P. LEHMANN (Woodbridge, Suffolk) writes: The queries of Dr. E. T. Fison (Salisbury) and Dr. H. H. Bullough (Colne) in your issues of January 16th and 30th have interested me. I had a patient, male, aged 55, who last summer suddenly developed urticaria without any known cause being found. After trying many of the usual remedies it was discovered that he was much worse after eating salt beef. Following this I ordered all his diet to be salt-free; this plan was followed, and the urticaria rapidly cleared up entirely, and he has remained free ever since, except on one occasion, when some salt was added, in error, to his potatoes. Previous to ordering the entirely salt-free diet the patient always took a normal amount of salt.

Income Tax

Receipts from Lectures

"J. M." is a whole-time public health officer. Since 1928 he has given lectures for which fees have been paid, but holds no permanent appointment as lecturer, and the lectures have not all been given to the same body of students. What is the basis of his liability?

** In the circumstances we are of opinion that the fees are assessable under Schedule D as miscellaneous professional earnings, and we believe that that course is frequently adopted by the authorities. On that basis his liability would be calculated on the amount of the previous year's fees except for the first year, the assessment for which would be on the current year's basis.

Replacement of Car

"A. B." bought a car in 1924 for £575. In 1932 he sold it for £40 and bought another car for £300. How does this affect his income tax liability?

** The cost of replacement—that is, £300 - £40 = £260—can be treated as an expense of the year in which the expenditure was incurred. If "A. B." customarily makes his professional account up to December 31st, the transaction will reduce his profits for 1932 and affect his assessment for 1933-34. If his accounts are made up to March 31st, for instance, it will reduce his profits for 1931-32 and his assessment for 1932-33.

Depreciation of Car

"G. P. N." makes up his accounts at the end of March. In March, 1930, he replaced his car, the cost of the new car being £302. What depreciation allowance is he entitled to for 1931-32?

** The obsolescence allowance and the cost of replacement are treated as professional expenses for the year for which the account is made up, so that the replacement deduction in 1929-30 affected the assessment for the following year (1930-31). That deduction excludes the depreciation allowance for the same year—that is, 1930-31—under a judicial decision of many years' standing. If that allowance could have been claimed for 1930-31 it would have been £302 at 20 per cent.—that is, £60—leaving a written-down value of £242, which would give a depreciation allowance of £48 for 1931-32. In fact, the 1930-31 allowance as such has been lost—though the matter will be rectified by its effect on the obsolescence allowance when the new car is replaced—and the 1931-32 allowance must be reckoned at £48, subject, of course, to any modification for private use.

LETTERS, NOTES, ETC.

Drug Addicts in Court

Dr. G. LAUGHTON SCOTT (London, W.) writes: A recent inquest on a medical drug addict at Chester suggests that all is not well with the procedure in these cases. It is difficult to see how the bringing of charges against these unhappy people is really in the sufferer's best interests, as it is so often stated to be. It enables the court to impose a period of treatment, but the publicity means social and professional downfall. If treatment is successful, so that the patient can resume work, he will find that his work is gone. No one who has any knowledge of the Home Office methods in these cases will deny that their medical officers show an indulgence and kindness which is altogether admirable. Their aim is to rescue and not to prosecute. But if, or when, prosecution is inevitable, surely a merciful suppression of the name in court is highly to be desired, otherwise the recovered addict has only the ruins of his life to return to.

"Laying-up" the Car in Winter

Rarely can any substantial economy be effected by laying-up a motor car during the winter months. Depreciation continues so far as the factor of age is concerned, and insurance against loss by fire or theft has to be maintained. But for those who are obliged to lay up their cars for a considerable period the following recommendations are made by the Automobile Association. Wash and polish the car thoroughly, then coat with vaseline all nickel-plated, brass, or steel unpainted parts. Thoroughly lubricate the car. Drain the radiator and water-circulating system. Empty the petrol tank. Jack up the wheels, so that the tyres are not resting on the floor. Carefully wash the tyres and remove any flints embedded in the rubber. Remove the battery from the car, and store it with a competent electrician for periodic attention. Failing this, change the electrolyte completely, fully charge, and give a freshening charge at intervals of not more than one month. The terminals should be kept smeared with vaseline to prevent corrosion. Cover the whole car with a dust-proof sheet, and ensure proper ventilation to keep the interior as dry as possible. In the case of a touring car the hood and all side curtains should be erected. If a saloon or closed type, shut all the windows and place some anti-moth preparation inside the body.

Another Vicious Circle

Dr. HERBERT ARMSTRONG (Liverpool) writes: In a course of lectures to our nurses, when describing the interrelation of anal fissure and constipation, I fear I cannot have been sufficiently lucid. But the following howler from a resulting examination paper I have just corrected throws a new light on the subject. I am told that "in *fissura in ano* a fissure can be seen in the anus, often with a vicious circle round," with the explanation that the vicious circle is an area of inflammation!

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 45, 46, 47, 50, and 51 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 48 and 49.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 59.