

colleagues without any beneficial effect, and having applied salicylic acid collodion without improvement, I was ultimately constrained to put myself with reservation into the hands of a chiropodist, whose treatment has resulted in my complete relief. For some time he relieved the corns of pressure by the application of pads of felt about a half-inch in thickness, adhesive on one surface and bound on with two lengths of strapping, so placed that the pads (about 2 inches wide by  $1\frac{1}{2}$  inches back to front) lay with their anterior border directly behind the heads of the metatarsals. Their presence made no difference to bathing, but they became loose after about a week and required renewing. I applied friar's balsam between the toes nightly or as required (the usual zinc oxide, boric acid, and starch powder is useless in my experience). Ultimately the chiropodist has supplied me with a soft leather "insole" with a sponge-rubber pad at the tarsal arch, and a small sponge-rubber pad at about the position formerly occupied by the pads of felt which are thereby replaced. I now give my feet no consideration whatever. The interdigital irritation has entirely ceased, even when my feet are hot, and the plantar corns, though presumably still present, are relieved of pressure and therefore of the stimulus to growth. I regret that I was compelled to seek advice outside the profession, but I shall never regret having done so. I may say that one is aware of the presence of the pads of felt in the early stages, but that later their absence is much more distressing.

#### Income Tax

##### Cash Basis : Partnership

"B" has been assessed for fifteen years on the cash basis in respect of a practice in which he was previously a partner. He contemplates taking his son into partnership, and inquires how this will affect the basis of calculation of his income.

\*\* The taking of a new partner into a practice technically constitutes a "succession"—for example, the transfer of the practice from "A" to "A" and "B"—but unless the partners desire it the succession will not involve treating the practice as if it had ceased and recommenced, as would happen in the case of a transfer of the whole practice from "A" to "B." Consequently, there seems to be no valid reason why there should be any change in the basis of calculation of the profits—for example, by discarding the cash basis for the "earnings" basis. At the same time it is the latter basis which is technically correct, and it is therefore important that it should be correctly understood. By the earnings basis is meant the calculation of the gross income of the practice according to the value of the debts booked for the year in question. The simplest way of reckoning that value is to start with the cash receipts of the year and add thereto the increase (or deduct therefrom the decrease) in the value of the debts at the end as compared with the commencement of the year. Thus, if the debts owing at January 1st, 1931, were £747 nominal, valued on a detailed valuation at £654, and the corresponding amounts at December 31st, 1931, were respectively £793 and £687, the gross income on an earnings basis would be the cash received in 1931 plus (£687 - £654 =) £33. In the first year of the change to the earnings basis it will be realized that only the increase (£33), and not the total amount (£687) of the unpaid debts, should be brought into the calculation.

##### Examination Fees

"J. F." has a full-time appointment, but is allowed to do examination work in his own time. The fees received are unconnected with his ordinary work. Are they assessable to income tax?

\*\* Yes; they are clearly liable as money received for services rendered.

## LETTERS, NOTES, ETC.

##### A Holiday Home

In accordance with the will of the late Miss E. M. Galloway, her trustees have established at Boldre, New Forest, Hants, a home of rest at which "gentlefolk who are in straitened circumstances" may reside for a holiday of up to about three weeks, free of cost, except for travelling expenses and any extras. The home is intended for the benefit of persons of either sex, married or single, provided they are unable otherwise to obtain any place for temporary rest and the enjoyment of residence in the country for a few weeks.

Situated about two miles from Lymington and about two and a half from Brockenhurst, the home, with its gardens, grounds, and meadowland, covers in all an area of nearly 26 acres. It is not a nursing home, and applicants for admission should not be actually suffering from disease or in a condition requiring special feeding, nursing, or medical attention. Applications, addressed to Messrs. Fitzpatrick, Graham and Co., of 95A, Chancery Lane, W.C.2, should be forwarded or recommended by members of the Association who are aware of the financial circumstances of the applicant.

##### Tea and Sugar

Mr. CHARLES E. HECHT, M.A., honorary secretary of the Food Education Society, writes from 29, Gordon Square, W.C.1: In connexion with the tea and sugar duties, statements have been made by those holding responsible positions that cannot be justified. Thus we are told that "the carbohydrates in sugar are absolutely essential to health," and that "children especially need sugar to build up the frame." In truth, far more than the amount of sugar required by the body is obtained through the mastication of bread, potatoes, puddings, and other starch-containing foods, which all sections of the community partake of in excess. Where circumstances permit, these can be supplemented by honey and by raw fresh, or dried fruit. Sugar is, in short, a luxury, and one that plays havoc with teeth and digestion. Similarly, the restoration of the tea duty may prove to be a blessing in disguise. The excessive and improper use of that popular and, if taken as in China and in Russia, virtually harmless beverage, is responsible for a mass of superfluous suffering, disability, and premature death. As long ago as 1910 the *British Medical Journal* declared that "cheap tea and sugar have done disservice to our people," and since then the consumption of both has increased by leaps and bounds. We are further informed that "the taxes will militate against the health of the people." The action of the Chancellor, on the contrary, is calculated to have a beneficial effect. It may result, also, in the housewife laying out her too often scanty resources to better advantage. The Food Education Society will be happy to be of service in these difficult days.

##### Oedema in the Newborn

Dr. F. R. ROBERTS (Sheffield) writes: Dr. Gibbens, in his clinical lecture on oedema in the newborn, in the *Journal* of May 7th, states that nephritis as a cause of oedema in the newborn is very rare, and that the earliest reported case is that of a child 3 months old. Two months ago I saw a baby 3 days old whose clinical picture was that of an acute nephritis. Parturition had been normal, and at birth the child showed no unusual features. On the third day, however, oedema of the face, hands, and feet was apparent. I saw this baby on the third day, and its temperature was 101° F. (axilla). Urinary analysis revealed a smoky urine, which became almost solid on boiling. Microscopically epithelial and blood casts were present. It was only with the greatest difficulty that sufficient urine for examination was obtained. The child died in eighteen days. Unfortunately a post-mortem was refused. From the third day onwards the oedema became more widespread, gradually involving the thighs, shoulders, and back, and eventually ascites developed. The oedema diminished on the day of death.

##### Fallen Idols: Correction

In our report of Sir James Berry's oration before the Medical Society of London, published in the *Journal* of May 14th (p. 904), there was a mistake. On page 905, middle of left-hand column, the word "surgical" appeared instead of "medical." The sentence should run: "When he was a resident at St. Bartholomew's thirty-one patients were admitted to the medical wards with appendicitis, or perityphlitis as it was then called, and treated in the old-fashioned way."

A notice appears in our advertisement columns (p. 51) asking the Glasgow doctor who witnessed a motor accident in Belfast on December 31st, 1931, when a police constable was injured, to communicate with an insurance company.

##### 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, 48, 49, 52, and 53 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 50 and 51.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 251.