

**Injection of External Piles**

"LANCS" writes: Is there any real contraindication to the injection of external piles (prolapsed piles of the lower anal region and "skin" piles) with, say, quinine and urethane or the carbolic solution used for true internal piles? In my experience, for every one case of disability and discomfort from high internal haemorrhoids one encounters many who suffer from the prolapsed anal margin and skin varieties. May not these be injected?

**Dry Mouth**

Mr. J. H. BADCOCK (London, W.1) writes: If "Retired" can breathe through his nose he should get his dental surgeon to make him a "mouth valve," a thin shield of vulcanite or metal which fits between the lips and teeth and so prevents mouth breathing. Dropping of the jaw can be prevented by wearing a head and a chin cap, very easily made from one-inch webbing, as follows—a strip to encircle the head to which are joined a longitudinal and a transverse strip over the crown. This is connected to a chin cap by strips in front of the ears, in which elastic may be inserted if desirable.

**Nocturnal Incontinence of Urine**

Dr. D. E. S. CUNNINGHAM (Lower Gornal), replying to "Doctorman's" inquiry (*Journal*, April 15th, p. 684), suggests a mixture with ext. ergot liq. m5-10 and ammon. brom. grains v t.d.s. He writes: I saw this in a medical journal three years ago, and have not known it to fail.

Dr. A. PATTON (Widnes) writes: Presumably "Doctorman" has tried bromides and evening restriction of fluids. It is important that the child should be thoroughly aroused on the occasion—that is, quite awake. In my experience liquid extract of ergot is the most generally useful drug; but as the new B.P. extract has poor keeping qualities on admixture with water the liquid extract should be prescribed in 7 or 8 minim doses added to a little water at the time of taking twice a day.

"W. F. L." (Windsor) writes: Nocturnal incontinence of urine in children from 5 to 12 years of age can be successfully treated by hypnotic suggestion.

**Income Tax****Certified Accounts**

"F. G." has received a "notice," either from the inspector of taxes or the Clerk to the Commissioners, asking for a "certified copy" of his accounts for the last year. Is he bound to incur the expense of going to a professional accountant?

\* \* There may be businesses so large or intricate that the employment of a professional accountant would be a reasonable requirement, but the accounts of a medical man are comparatively simple, and unless there are quite unusual circumstances in "F. G.'s" case we see no reason why an independent certificate should be regarded as necessary. We therefore advise him to prepare his accounts carefully and send in a copy certified by himself—that is, certified that they have been prepared from whatever books may be the basis of the accounts—and are correct to the best of his knowledge and belief.

**Services of Wife as Book-keeper**

"H. McL." refers to a reply on this question in our issue of April 1st and inquires whether it affects "the full one-sixth allowance for running the expenses of his practice."

\* \* We see no reason why it should, but shall be pleased to advise further if any specific objection should be raised by the inspector in the future.

**Basis of Assessment**

"G. P.'s" income for 1929-30 was under £200, derived from work as assistant and locumtenent—employment not continuous. For 1930-1 he earned £300 and is being assessed thereon; the inspector of taxes declines to adopt the previous year's basis because the employment then was discontinuous and did not represent a full year's income. Is this correct?

\* \* Yes. Strictly, each employment stands by itself and justifies in law the dropping of the previous year's basis when it occurs. This strict rule is not usually applied where a change of employer does not involve any substantial change in status or the nature of the employment, but would correctly apply to such a case as this, where the income of the two years is not really similar.

**Obsolescence of Car: New Practice**

"J. S."—A partnership is being treated as newly set up as from September 30th, 1931. Both partners replaced their cars during the year ending September, 1932. The inspector of taxes refuses to allow obsolescence on the ground that the expense of replacement relates back to years prior to the commencement of the present practice.

\* \* The inspector is apparently correct in law, but the partners can reopen their previous six years' assessments to claim depreciation on their cars against the tax paid by them for those years—see Section 24 of the Finance Act, 1923, as extended by Section 27 of the Finance Act of 1926.

**Naval Gratuity on Retirement**

"J. W. R." has retired from the Royal Navy after serving as a short-service surgeon lieutenant for three years, and has received the usual gratuity of £300 in a lump sum. Is that amount liable to income tax?

\* \* If it was an expressed or implied condition of the service contract that the gratuity should be paid at the end of three years' approved service there would seem to be good legal grounds for regarding it as assessable. We are not, however, sufficiently familiar with the precise terms of the contract to express a more definite opinion.

**LETTERS, NOTES, ETC.****Mr. Brontë on Accidental Ignition**

Dr. C. MABEL EDGERLEY (honorary secretary of the Brontë Society) writes: With reference to the statistics given in the article on burns and scalds in a recent issue of the *British Medical Journal*, it is interesting to note that, nearly ninety years ago, the Rev. Patrick Brontë, father of the distinguished sisters of Haworth, had made a statistical study of deaths by burns from another point of view. This is shown by the following extract from a letter from him to the *Leeds Mercury*, dated March 16th, 1844.

"If women and children in general were to have their garments made of silk or wool there would be little danger of their losing their lives by accidental ignition. I have been at Haworth for more than twenty years, and during that time have performed the funeral service over ninety or a hundred children who were burned to death in consequence of their clothes having taken fire, and on inquiry found in every case that the sufferers were clothed in either cotton or linen."

**A Thank-offering**

We have often had graceful messages from readers thanking us for the answers to their professional and business conundrums published on this page, but the following letter is unique in our experience. It comes from a country doctor, and we should be delighted to receive others to the same effect. "I am extremely obliged for your advice in reply to my income tax query. You will be interested and pleased to hear that we won our appeal, entirely, I believe, on the ground that no fresh 'discovery' had been made. Our accountant had not thought of that point. My partners and I enclose a cheque for £3 3s., and shall be glad if you will hand it to whichever medical charity you consider the most deserving." We have handed this generous gift to the B.M.A. Charities Committee for distribution among the professional benevolent funds.

**Number Plates and Brakes**

Dr. R. J. CLAUSEN (St. John's Wood, N.W.) writes: The communication from the Automobile Association in your issue of April 15th (p. 684) throws an interesting light on the mentality of those responsible for the policy of this large and probably influential organization. Medical practitioners, who are presumably reasonably intelligent persons, are reminded to exercise care on these points, not because it is obviously desirable for them to do so, nor in the interest of public safety, nor in order that they may comply with the law, but only because police prosecutions have recently followed their neglect.

**Vacancies**

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 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 152.