

"Old Age Relief"—Professional Accommodation

"VIATOR" asks what special allowance can be claimed by a man over 65 years of age; also, whether he can treat as a professional expense the rent (£15) paid for a waiting room and surgery used solely for professional purposes.

** The allowance in question consists in granting the earned income relief—that is, 1/5—to "unearned"—that is, investment—income as well. This does not necessarily mean that no portion of the income is taxable at the full standard rate. The rent of £15 can properly be treated as a professional expense.

Retirement on December 31st

"X. Y. Z." inquires as to the position of a practitioner retiring on December 31st, 1934.

** The assessments for the two years to April 5th, 1934 and 1935, will have been made on the amount of the profits of the two years to December 31st, 1932 and 1933, respectively. *Prima facie*, "X. Y. Z." will be liable to account for tax on the assessment made for 1933-4 as it stands, and for tax on three-quarters of the assessment for 1934-5. If, however, his profits were higher in the last two years, the assessments for the period from April 5th, 1933, to December 31st, 1934, can be increased to the actual amount of the earnings for those periods. The final result is that tax is paid for the same number of years as that for which profits have been earned.

Earned Income Relief—Interest Paid

"A. B." has a professional income of (say) £2,000, out of which he pays £200 interest on a loan. The £200 has been deducted from the assessment in calculating the earned income relief.

** That is correct; the tax which "A. B." pays on £200 of his profits is really tax on the income of the lender, for which "A. B." acts as a sort of collector, and "A. B." cannot be given relief on income which really belongs to someone else. In point of fact, the maximum earned income relief is £300—that is, one-fifth of the £1,500—so that on the figures quoted above the point should not arise.

Hospital Honorarium

"HONORARIUM" is in private practice, and receives an honorarium as radiologist to a local hospital. Is it liable to income tax?

** Yes. The essential point is that the amount of the honorarium is paid and received for professional services, and it is liable to assessment in our correspondent's hands, even though he may have no legal title to it. Probably the best method of dealing with it will be to include it as part of the general earnings of the practice.

Child Allowance

"PATER'S" first child was born on December 17th, 1934. From what date is he entitled to claim relief?

** The statute requires that the claimant shall have "living at any time within the year of assessment any child who . . . etc." Pater is accordingly entitled to income tax relief on £50 for the financial year 1934-5, and should apply to have his assessment amended accordingly.

LETTERS, NOTES, ETC.

Unbalanced Fat-albumin Metabolism

Dr. C. W. A. EMERY (Westcliff-on-Sea) writes: That skin cells obtain their main food supplies from underlying fats can hardly be doubted, and that the key substance, or enzyme, necessary to this end will differ in either amount or potency in different individuals is likely. Two distinct groups of patients are observable as a result—one in which we see a smooth, shining, "soap-doll-like" skin, and the other presenting a rnm, parchment, sometimes scaly appearance. Naturally, there are intermediate stages. The former type is an example of excess skin-food formation, and the patient shows a liability to tuberculosis and sepsis, while the latter exhibits a deficiency in this substance and a tendency to cancer. The "excess" class, where the skin-food metabolic changes proceed too freely, show the tuberculous and septic diathetic state, and further to add to the preponderance of this "food" by a dietary of egg-white,

milk, malt, etc., in treatment must be wrong. Egg-white is an excellent laboratory culture medium for the tubercle bacillus. Nature endeavours to inhibit the growth of the tubercle bacillus by getting rid of body fats, as shown in the initial drop in weight. Do not "antidote" Nature. If these and similar substances are removed from the diet in a case of early phthisis, and inoculation against sepsis is given, the growth of the bacillus will be inhibited and results be much improved. The initial drop in body weight is not to be confused with the secondary drop, which occurs after body reaction has been antidoted by dieting, as I have explained, and constitutes a serious crisis. This "excess" condition is a chronic one. There are acute forms, one example of which is the easily recurrent bronchitis of children, which responds at once to this diet adjustment; but a more important one is that which occurs in the puerperium, when the chemistry of milk formation is proceeding. An unbalanced state of fat-albumin metabolism exists which may have been rendered further unstable by the giving of milk-egg foods for some time previously, and so, a perfect culture medium being suddenly provided, any tuberculous or septic foci will "light up." In the prevention of puerperal sepsis all cases of pregnancy should be inoculated against sepsis, septic foci located, and eggs and milk and their various combinations removed from the diet in the last three weeks. In the second class of case, the "deficiency" class, note the tendency of epithelial cells, proliferating from any cause, to spread into deeper tissue, where there is no protective blanketing by fat layers. One may assume that they are searching for their natural food, which is obtainable to some extent in other environment. I think that this skin food can be produced by skin irritation, as in blistering (that is, in a normal subject), and that it is produced by the burning action of radium in those cases where a little success is claimed. I am extremely interested to learn the effect of "blister" fluid from a normal individual on a cancerous growth. I would welcome the opinions of other general practitioners on these unbalanced fat-albumin metabolic states.

Vagitus Uterinus

Dr. ERIC B. HICKSON (Chippenham, Wilts) writes: The following case may be of some interest. The patient, a young woman with large pelvic measurements, had had one normal confinement eighteen months previously. After rupture of the membranes there was no advance, and on vaginal examination I found a brow presentation. This was turned into a face, and I was about to withdraw my fingers when I was startled to hear a definite cry from the child. This was quite distinct, and heard by the nurse, the patient, and myself. I separated my two fingers as widely as possible and mopped out the liquor. I could then just see the child's mouth moving. From the formation of bubbles when a little liquor covered the mouth it was quite obvious that the child was breathing regularly. Every three or four breaths it gave a little cry. Not having anticipated any trouble I had not boiled up my forceps. As it appeared that the child was in imminent danger of drowning I told the nurse to press on the fundus, and kept the airway open digitally and by continuous swabbing. Fortunately the patient was having good contractions, and after twenty minutes the face was presenting at the vulva. During this time the child breathed regularly and cried frequently. It was born easily and was not cyanosed. The cord was pulsating normally. The child is now nearly 3 months old, and has developed well.

Chloramine Antiseptics

Boots Pure Drug Co. Ltd. have just produced a pamphlet entitled "Chloramine Antiseptics," for the information of members of the medical profession. Details are given in a concise form relating to chloramine-T, dichloramine-T, and halazone. Aqueous solutions of chloramine-T have a very wide sphere of usefulness in the treatment of external infective conditions, and dichloramine-T where a solution in oil is indicated; halazone tablets are meant for sterilizing small quantities of drinking-water. Copies of the pamphlet are obtainable from Boots Pure Drug Co. Ltd., Wholesale and Export Department, Station Street, Nottingham.

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, and 58 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 56 and 57.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 44.