

The word "Schering" is written in a stylized, cursive script font, enclosed within a decorative, horizontal oval frame.The word "Atophan" is written in a large, elegant, cursive script font, enclosed within a decorative, horizontal oval frame. Below the word, the words "TRADE MARK" are printed in a small, sans-serif font.

THIS drug, which has been favourably known to the medical profession for the past 15 years in the treatment of rheumatism, gout, and allied diseases, should not be confused with the numerous drugs stated to be "chemical equivalents" and offered as substitutes. Some of these are unstable and give rise to symptoms which have been incorrectly ascribed to the original product. *It is worth while to specify Atophan-Schering.*

**SCHERING Ltd.,**  
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entering the water. On deflation the appearance is that of a normal costume. Thus, in an emergency, if inflated, there will be sufficient buoyancy to keep the bather afloat until rescued. "Neptune's" suggestion is rather impracticable and probably dangerous, as a swimmer might become entangled in the ropes.

#### PRURITUS.

DR. ALFRED EDDOWES (London) writes in reply to the request by "W. A." (September 25th, p. 582) for suggestions as to treatment of a case of general pruritus: I advise him to try superfatted boric acid soap, sponging with boric acid lotion, and the application of cold cream (old formula) containing a little boric acid. For severely itching spots try creolin 5ss, mucilage of starch 3iv, water to a pint. The case is probably a lichen (a sweat rash) aggravated by hot and chang-able weather. Lichen tropicus (prickly heat) has been common during the recent spell of hot weather.

"V. G. T." writes in answer to the same query: Probably one of the causes of pruritus in middle and old age is thyroid deficiency; and this should suggest the administration of iodine in some form, such as collosal iodine, or tinct. iodi mitis miiij-v in milk 3j, twice a day.

#### INCOME TAX.

##### *Deduction of Tax from Rent.*

"J. S." explains that in 1922 he paid £4 16s. 9d. property tax (that is, income tax under Schedule A) and the landlord allowed the amount to be deducted from the rent. The authorities have now asked the landlord for payment of £4 16s. 9d. direct, stating that the amount paid and deducted by "J. S." was on a personal assessment under Schedule D.

\* \* The authorities are clearly not entitled to receive more tax from "J. S." and his landlord together than would have been obtained if the question of the tax deductible from the rent had been kept out of the Schedule D assessment—as, in fact, it should have been. "J. S." should ask the authorities to let him have a statement setting out clearly what tax they consider to be due to him (1) under Schedule A as tenant of the property, and (2) under Schedule D as a medical practitioner. If this statement does not enable him to dispose of the matter perhaps he will forward it to us for further comment. On the facts stated the authorities appear to have no legal claim on the landlord direct in respect of the rent assessable under Schedule A.

##### *Assessment.*

"A. G." holds an appointment under a local authority at a salary of £725, plus emoluments—namely, free house, coal, and light, estimated at £90 for superannuation purposes. He pays superannuation contributions on £815, and has been assessed on that amount for income tax.

\* \* On the facts stated he is assessable in the sum of £725 only; the allowances estimated at £90 are not convertible into money, and therefore, under the well known case of Tennant v. Smith, are not chargeable to income tax. It should be added that if "A. G." were in receipt of a salary of £815, of which £90 is estimated to be covered by allowances, the result, as far as tax is concerned, would be different.

##### *Motor Car Allowances.*

"L. D. T." states that the local inspector of taxes will allow only 15 per cent. depreciation in respect of a motor car, and that he says that if in the future the motor is renewed, no allowance on that account will be made if depreciation allowance has been granted year by year.

\* \* The rate of the allowance is a matter within the jurisdiction of the District (or Special) Commissioners, and "L. D. T." can appeal to them from the inspector's decision. In our opinion, 20 per cent. is not at all excessive for a car undergoing the sort of wear and tear that a practitioner's car usually suffers, and when the car is discarded and a new one purchased for the reason that the old car is no longer suitable, a claim under the head of obsolescence can be made for the replacement cost, less the depreciation allowance given on that car.

"A. M. J." states that he replaced his car in 1924 at a cost of £240, and that amount has been allowed as a professional expense of the year 1924. The result under the three years' average system is that the assessments for 1925-26 and 1926-27 are affected to the extent of £80 each year, but, as he points out, a change to the previous year's basis for 1927-28 will result in his losing the remaining £80, as 1924 will no longer affect the assessment.

\* \* The statutory rules which it is proposed to bring into force for 1927-28 are too complicated to explain here; it may be said, however, that there is no provision for carrying the balance of £80 into the calculation of the assessment for 1927-28. Failing the application of any of the modifications introduced to soften the change from the average basis—and it may be possible to find space at an early date to explain the position more fully in the JOURNAL—"A. M. J." has no remedy.

#### LETTERS, NOTES, ETC.

##### SODIUM TETRAIODOPHENOLPHTHALEIN IN CHOLECYSTOGRAPHY.

MR. W. HARRISON MARTINDALE, Ph.D. (London, W.1), writes: Mr. Cyril A. Raisin, in your issue of September 18th (p. 542), was good enough to mention my name in connexion with the above matter. I am now in possession of a large amount of information concerning the compound, both on the chemical side and on the subject of its use as a diagnostic procedure. I do not think it can be too strongly enforced, or too widely known, that its intravenous use, or that of the bromine analogue, may prove dangerous and is hence undesirable. To take a very rough simile, one might employ a strong solution of sodium carbonate, or phenol, with impunity in ninety-nine cases and in the hundredth case the result would be disastrous. While writing on the subject I may mention that there is a slight confusion in vol. ii of the *Extra Pharmacopoeia* in the nomenclature, which should be put right. The impression when writing the book was that the American workers had preference for phenoltetraiodophthalein and the analogous bromine compound. The names, where occurring, should therefore be transposed, together with the formulae, so as to read tetraiodophenolphthalein. The American papers were a little voluminous and difficult to follow. It is of interest that Graham and his co-workers propose now to revert to the phenoltetraiodo compound, which they originally had in view, but personally I do not anticipate that this compound will be any more safe. Administration of the tetraiodophenol compound by the mouth has, up to the present, proved satisfactory, and I shall be pleased to answer inquiries which medical men may send me.

##### TRANSLUCENT TISSUES.

DR. S. G. MOORE, M.O.H. Huddersfield, writes: No doubt many of my colleagues have seen the wonderful specimens prepared by Professor Spalteholz. For my present purpose the essential thing is that in the specimens the tissues are rendered so translucent that, for example, injected arteries are readily seen in relief in transmitted light. I understand that the process of Professor Spalteholz is a secret. It has occurred to me that if, by any possibility, the process could be applied to living tissues it might restore sight in those cases of blindness due to opacity of the cornea, at least partially. I write in the hope that if the process be not secret some of my colleagues who have the opportunity will make the attempt, and if, on the other hand, it be secret, Professor Spalteholz will either make the attempt himself or disclose such information as may be useful.

##### COITUS INTERRUPTUS.

DR. G. F. GUBBIN (Twickenham, Middlesex) writes: In the past belief in family limitation has been considered to apply only, or for the most part, to the upper and middle classes. But is this true of the present time? For some years I have been attached to a southern London dispensary, with the care of out-patients, and was at first puzzled to account for the number of women of child-bearing age who attended for nervous affections without any discoverable lesion to account for them, and who were in consequence diagnosed as "neurasthenia." Later I discovered that most of these cases, other than those at or near the menopause, had very small families, mostly one or at most two children, the youngest of these 5 to 10 years of age, or even older. The question of "Why no more children had been born?" almost always produced the answer, "Because my husband and I do not wish any more children." The final question, "How do you prevent conception?" resulted in the answer, "By withdrawal." I have now the records of many patients who have given me the answers noted above. The usual bottle of nerve tonic is given, but is accompanied with the advice that "those who act contrary to nature must expect to suffer from upset of the bodily machinery." I am convinced that the limitation of families, as above noted, has become general amongst the better educated members of the working classes, but unfortunately education has not yet taught them that actions contrary to nature are dangerous to health. I have been much interested in the literature which has been published in the last few years on the subject of contraception, but have seldom noticed any allusion to the dangers to the health of mothers as the result of its practice. I hope that the publication of this note may produce the experiences of other practitioners about the prevalence of the above-noted method of contraception and its results.

##### JOHN HILTON.

DR. NOEL R. RAWSON (Whitley Bay) writes: No doubt many correspondents will write to remind Dr. Richard Gillbard (September 25th, p. 582) that in *Minders of the Maimed* Sir Arthur Keith devotes the second chapter to an admirable description of John Hilton the man, and of his work as surgeon and pioneer. He will, moreover, find at the head of this chapter a portrait of the robust, energetic Hilton at the age of 65.

##### VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 35, 36, 37, 40, and 41 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 38 and 39.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 160.