

Letters, Notes, and Answers.

All communications in regard to editorial business should be addressed to **The Editor, British Medical Journal, British Medical Association House, Tavistock Square, W.C.1.**

ORIGINAL ARTICLES and LETTERS forwarded for publication are understood to be offered to the *British Medical Journal* alone unless the contrary be stated. Correspondents who wish notice to be taken of their communications should authenticate them with their names, not necessarily for publication.

Authors desiring REPRINTS of their articles published in the *British Medical Journal* must communicate with the Financial Secretary and Business Manager, British Medical Association House, Tavistock Square, W.C.1, on receipt of proofs.

All communications with reference to ADVERTISEMENTS, as well as orders for copies of the *Journal*, should be addressed to the Financial Secretary and Business Manager.

The TELEPHONE NUMBERS of the British Medical Association and the *British Medical Journal* are MUSEUM 9861, 9862, 9863, and 9864 (internal exchange, four lines).

The TELEGRAPHIC ADDRESSES are:

EDITOR of the *British Medical Journal*, Aitiology Westcent, London.

FINANCIAL SECRETARY AND BUSINESS MANAGER (Advertisements, etc.), Articulate Westcent, London.

MEDICAL SECRETARY, Medisecra Westcent, London.

The address of the Irish Office of the British Medical Association is 16, South Frederick Street, Dublin (telegrams: *Bacillus, Dublin*; telephone: 62550 Dublin), and of the Scottish Office, 7, Drumshugh Gardens, Edinburgh (telegrams: *Associate, Edinburgh*; telephone 21361 Edinburgh).

QUERIES AND ANSWERS.

TREATMENT OF THYROID CYSTS.

"F. S." asks if there is any known method of treating thyroid cysts by injections.

SUN BATHING.

"N." wishes for details of the construction and main requirements of sun baths in this country, and asks where information may be acquired, either in books or by visits to certain places.

FLEAS.

"T. G. P." (Aylesbury) writes in reply to "W. G. H." (p. 744), who asked how to keep fleas away: This method has proved satisfactory. Enclose in each of four small bags a piece of camphor, 1 in. square and 1/2 in. thick; with a small safety pin attach them to the inside of the trousers, about the ankle level. Most fleas gain entrance at this spot.

INCOME TAX.

Cash Receipts Basis.

"H. E. H." has been in practice for many years, and has been assessed on the basis of cash receipts. In July last he bought an additional practice, which has been amalgamated with his previous one. The inspector of taxes proposes to tax the earnings of the additional practice separately, on the basis of the book debts, and not on that of the cash receipts. The two practices have become so intermingled that separation of the receipts is impracticable.

*. * On the facts explained it would be legally incorrect, in our opinion, as well as most inconvenient, to make separate assessments in respect of the two practices—which have, in effect, become one. On the other hand, "H. E. H." cannot claim to apply the cash receipt basis to the new practice as now constituted, because the cash receipts from that portion of it, which results from the purchase of the additional practice will not, in the first year or so, represent a fair computation of the "income" therefrom, as calculated according to the Income Tax Acts. The best solution to a somewhat troublesome problem seems to us to be as follows:—July, 1929, to April 5th, 1930: "H. E. H." to accept liability on the amount of the existing assessment, or on the amount of the bookings from that practice for that period, less any additional current expenses incurred through taking over the additional work. Year to April 5th, 1931: Take the cash receipts of the year to December 31st, 1929, plus the probable amount received by the vendor of the new practice in the period January to June, 1929, less the expenses incurred by "H. E. H." in the year to December 31st, 1929, and those incurred by the vendor in the period January to June, 1929. The above may be open to some objection on strict technical grounds, but would provide an equitable settlement.

Payment of Indian Income Tax.

"N. D. D." explains that he receives dividends—on shares in the name of his wife and his children—on which Indian income tax has been paid of, say, about 22d. in the £, and he pays here an additional income tax to bring up the total payment to the full

rate of 4s. in the £. He encloses a circular received from the company, and inquires whether he is not paying too much.

*. * He is chargeable at 4s., less the relief provided. That relief cannot exceed half his "appropriate rate," and as that rate appears to be 4s., the maximum relief would be 24d. in the £, whereas he has received relief at 22d. in the £. Whether he should receive a further 2d. in the £ will depend on the amount of the refund which he can claim from the Indian Revenue under Section 43 of the Indian Income Tax Acts of 1922 and 1923, on which he can obtain advice on application to the High Commissioner for India in London. What is probably a more important point is that if his children are beneficially entitled to the income arising on the shares which stand in their names, then they are not taxable in this country as part of "N. D. D.'s" income, though the reverse is the case with the income on his wife's shares. This is a point which he would be well advised to take up with his local inspector of taxes at an early date.

Separate Assessment of Husband and Wife.

"CERNOS" (whose inquiry was answered on September 21st, p. 565) writes again with regard to the calculation of the allowances due to his wife and himself separately, sending additional particulars.

*. * The allowances appear to be correctly calculated; the marked difference between the years 1927–28 and 1928–29 is due to the change in our correspondent's own income, following on the sale of investments and the purchase of an annuity.

LETTERS, NOTES, ETC.

PRESCRIBING BY CIRCULAR.

"C." writes: A few days ago I came into possession of a circular, copies of which had apparently been sent to all the customers on the books of a certain chemist. This circular advertised cachets of thyroid and manganese for trial to members of the general public in cases of "asthma, rheumatism, blood pressure, obesity (stoutness), intestinal troubles, acne (pimples and blotches), kidney troubles, neuritis, and all other troubles which are caused by auto-intoxication." It scarcely seems right that a chemist should circularize the public in such a manner, since thyroid and manganese is not a preparation which can be taken with impunity without medical supervision. Surely the doctor is the one to say whether this treatment is suitable for any particular case, and not the chemist. Is it not against the ethical code of pharmacists to purloin a mode of treatment from the medical journals and advertise it wholesale to their customers? How can it be prevented?

AN IRISH MEDICAL POET.

"IRISH GRADUATE" writes: I desire to draw attention through your columns to the proposed publication of the letters of Dr. Drennan, the Belfast patriot, poet, and doctor, who lived at the end of the eighteenth and the beginning of the nineteenth centuries. Dr. Drennan was the author of the well-known poem "When Erin First Rose" and other poems; he was in close contact with many well-known figures in a stirring period of Irish history. Those who desire to support the publication should send their names to the Deputy Keeper of Public Records, Public Record Office for Northern Ireland, Murray Street, Belfast, or H.M. Stationery Office, Custom House, Belfast. The price of the publication will be 7s. 3d., post free, but the volume will only be brought out if sufficient subscribers are obtained. Those who wish to make the publication possible should write at once to one of the above addresses.

HERPES AND VARICELLA.

DR. E. J. BOSCHI (Bruton, Somerset) writes: On August 26th I was called to see a woman, whom I found to be suffering from rather severe frontal (supraorbital) herpes. Exactly fourteen days later, September 19th, three of her children developed varicella. At the time, so far as I can ascertain, there were no other cases of varicella in this district.

ERRATUM.

In the final correction of Dr. F. G. Chandler's paper on "Conditions Simulating Pulmonary Tuberculosis" (published last week), a regrettable error was perpetrated by the substitution of one line for another. Line 11 in the first column of page 707 is obviously out of place and distorts the sense of the whole sentence. This, which begins in line 9, should read as follows: "In 1924 I made, with my house-physician Dr. Stobo, an investigation into the question of whether the faecal examination for tubercle bacilli was of real practical clinical value."

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 48, 49, 50, 51, 54, 55, 56, 57, and 58 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 52 and 53.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 195.