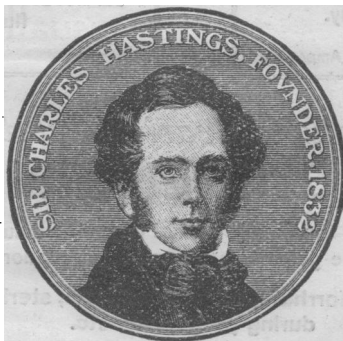


The
British Medical Journal
THE JOURNAL OF THE BRITISH MEDICAL ASSOCIATION.



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No. 3648.

SATURDAY, DECEMBER 6, 1930.

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Vide *British Medical Journal*, March 15, 1930, pp. 488-9, and 495-6, and April 5, 1930, pp. 669-70.
The Lancet, March 15, 1930, pp. 573-4 and 587. *British Journal of Anæsthesia*, April & July, 1930.
Proceedings of the Royal Society of Medicine, May, 1930, pp. 919-928. *British Journal of Urology*,
June, 1930, pp. 129, 130 and 179.

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Letters, Notes, and Answers.

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QUERIES AND ANSWERS.

Myxoedema.

"D. R." asks if acroparaesthesia is a frequent complication of myxoedema, and if there is any objection to giving parathyroid in the morning and thyroid in the afternoon in such a case.

Aphonia in Parkinson's Disease.

"P. M. G." writes: A patient of mine, a man suffering from Parkinson's disease, periodically loses his voice for about ten days at a time. Can anything be done to prevent this happening or to relieve it?

Magnesium Hyposulphite in Asthma.

As numerous inquiries have reached him regarding the dosage of magnesium hyposulphite when given intramuscularly, Dr. M. J. FENTON has written to say that he recommends 5 c.cm. to be given at the outset, increased to 10 c.cm. if necessary.

Natural Labour after Caesarean Section.

MR. GRAHAM W. CHRISTIE, F.R.C.S. Ed. (Ulverston, Lancs) writes: With reference to the query published on November 22nd (p. 891), I can give the following instance as a suitable answer. On December 9th, 1928, I performed Caesarean section for a primipara, aged 23, who was admitted to hospital suffering from ante-partum eclampsia. She was in profound coma, was extremely oedematous, had had several fits just before admission, and had almost complete suppression of urine, which was thickly loaded with albumin. She made a complete recovery. Nine months ago a healthy child was born *per vias naturales* before the arrival of the doctor. She is now in excellent health.

DR. A. Z. C. CRESSY (Wallington, Surrey) writes in reply to the inquiry of "W. M.": I performed Caesarean section for eclampsia on February 24th, 1913. I have since attended the woman in two normal confinements. I reported the case in the *British Medical Journal* on October 19th, 1918 (p. 433).

Income Tax.

Assessment of Practice.

"A. H." had, until January 1st, 1930, a half share in a partnership, and assumed the whole practice as from that date. The past assessments have been on a "cash basis." How should the liability for periods subsequent to January, 1930, be calculated?

* * * If "A. H." and the retiring partner join in electing to have the practice regarded as ceasing at December 31st, 1929, and commencing anew, the assessments for 1928-29 and 1929-30 can be adjusted to the actual profits of the firm for those years, and "A. H." will be assessable for the last quarter of 1929-30 and for the year 1930-31 according to the profits made in his first year as a sole practitioner. If that election is not made, the amount of the assessment for 1930-31 will be computed according to the amount of the profits of the firm for the year 1929. We understand that the former alternative applies. In that case it is important that the basis of computation shall correctly represent the earnings of the actual year, and the "cash basis"—which relies for its fairness on the fact that all earnings received in

cash will eventually come into the figures, though not necessarily in the correct year—is not applicable. The most convenient way of computing the "earnings" of any particular year is to take the amount of cash received in that year and add the value of the debts outstanding at the end, and deduct the value of the debts outstanding at the beginning of that year.

Expense borne by Partner.

"H." with a view to improving the organization of the practice in which he has a share, has purchased a small property, which is being used as a branch surgery. He receives 10s. per week from his firm and 3s. 6d. per week from the caretaker, but pays rates and taxes. Can he treat these payments as professional expenses?

* * * "H." receives £35 2s. per annum in rents and pays £x in rates; the difference—less expenditure on repairs—represents his net income from the property, and if that amount does not exceed the amount of the net assessment under Schedule A on the property, he is not called on to pay tax in excess of what is fairly due. If, however, the Schedule A assessment does exceed that income, there is some inequity, but it appears to be one for which no remedy is provided. The assessment under Schedule D is on the profits of the firm, and the surgery rent is a firm's expense, the amount of which is fixed by voluntary agreement, and no additional sum is deductible in respect of the same cause of expense.

LETTERS, NOTES, ETC.

The "Medical Register."

THE Registrar of the General Medical Council (44, Hallam Street, W.1) writes: I desire to remind those who find it essential to know whether a practitioner is legally qualified or not that, in order to facilitate their work, the Council publishes an Office Edition of the *Medical Register*, printed on inexpensive paper, and bound in boards. This edition contains precisely the same names and lists as the official edition. It is issued from this office at a special charge of 10s., post free, but no copies can be issued unless they are ordered and paid for prior to December 31st. I shall be happy to send an order form upon application. The *Medical Register* is the official publication, issued under the Medical Acts, and contains the names of all legally qualified practitioners; there is no other publication which takes its place. The Council also issues each month a list of additions to and deletions from the *Register*. The charge for these will be furnished upon application.

Bronchitis caused by Exhaust Fumes.

"FUMES" (Hampshire), in the course of a letter on the above subject, writes: The experience of one of my patients, who was troubled by bronchial asthma during periods in which he was driving about in a car, and was relieved of his symptoms when he adopted other methods of travelling, has suggested to me that exhaust fumes might produce irritative bronchitis, and perhaps be the unsuspected cause of this condition in a large number of persons. In my own patient the condition began four years ago, the symptoms then being cough, slight expectoration, and some dyspnoea. During the winter months the patient would sometimes be confined to bed several times on account of extreme breathlessness and slight pyrexia; when his temperature had fallen to normal he would again get about in his car, though walking more than a few yards would again bring on an attack of breathlessness. In the summer of 1928 he went on a motor tour, during which the symptoms became so distressing that he had to take to his bed and remain there several weeks. Last summer, however, after another motor tour which had been followed by a similar exacerbation of symptoms, the patient himself discovered that his malady was always worse after a journey by car. He immediately disposed of his car, and, having taken to travelling by train, tram, etc., has had no return of the trouble. During the past three months he has been able to walk several miles daily without suffering dyspnoea. I should like to know what the fumes that caused my patient's illness exactly are, and if there are any means of avoiding the risks to which they so long subjected him.

Symbols of Sex.

DR. G. GREGORY KAYNE (Salford) writes: Dr. R. Sydney Allison, in his interesting article, "A family tendency to tallness of stature, obesity, and diabetes," published in the *British Medical Journal* of November 29th (p. 904), indicates males and females in the genealogical table by the symbols ♂ and ♀ respectively. I had always been under the impression that ♂ was the symbol to be used for the male.

Vacancies.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 68, 69, 70, 71, 72, 73, 76, and 77 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 74, 75, and 76.

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



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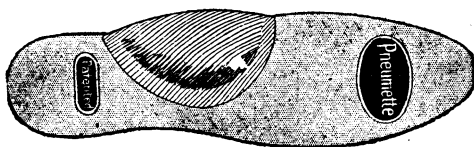
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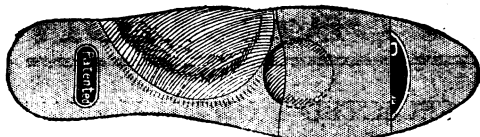
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Price per pair 16s.6d.



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Arches. Price per pair 17s. 6d.

Including an ingenious little pump for inflating the cushion to the desired extent.

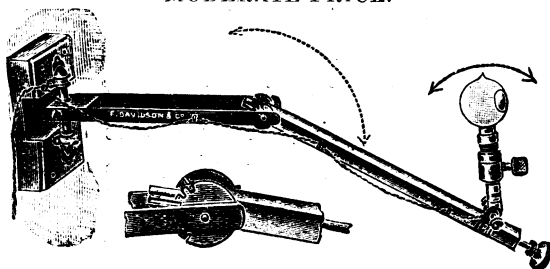
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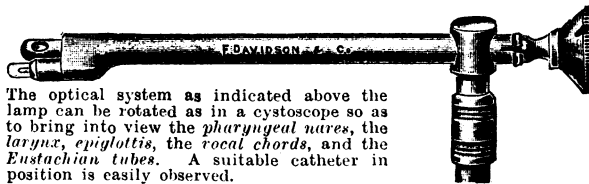
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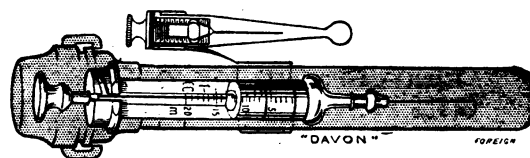
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