

bites. Any suggestion as to prevention would be very welcome, as the condition is such as to destroy comfort.

** It would seem probable that the source of our correspondent's trouble is the "harvest-mite" or "jigger" (not to be confused with the tropical "jigger," which is a species of flea). These "mites" are the larval stages of free-living mites, generally belonging to the genus *Trombidium*, which are parasitic for a time in the skin of various animals, including man. Infection is from grass, etc., and only occurs out of doors. The mites tend to attack places where the garments fit tightly—under suspenders, belts, etc.—and are accordingly found most often on the lower limbs, although no part of the body is free from their attentions. The bite is intensely irritating, and causes a reddish swelling with a darker centre, which is the larval mite itself. An effective means of prevention is flowers of sulphur in the socks, etc. The best cure is a sulphur ointment locally. How to rid gardens of the pest is another matter, however, about which very little is known.

Income Tax

Interest on Bank Deposit

"W." writes: H.M. inspector of taxes wants to know how much interest I get from some hundreds left in bank as capital, the bank paying interest half-yearly, but not usually drawn on; I did not know that capital can be taxed.

** It is true that it is income and not capital that is taxable, but the interest credited half-yearly by the bank is the income accruing from the capital deposited, and that interest is taxable whether it is actually drawn out or not. If the interest has not been assessed in the past the authorities have the right of assessing it for the previous six years.

Proportion of Residential Expenses

"D. M. M." owns a house the net annual value of which is £72, and sees practically all his patients in the professional portion, which consists of waiting room, consulting room, and secretary's room. The private portion of the house comprises basement, first and second floors, and attics. The inspector of taxes declines to allow a higher proportion than one-third of the total value as applicable to the professional portion.

** We believe that where the "site" element of value is material it is a common view that the ground floor and basement represent two-thirds of the total letting value, and that is borne out to some extent by the old maximum income tax allowance of two-thirds. The usual basis adopted for medical practitioners in circumstances similar to those of our correspondent is one-half, and we think he should not be satisfied with less. On the other hand, that basis would leave a rental of £36 only as applicable to private accommodation (actually insufficient apparently, but adequate, perhaps, for a very small household), which hardly seems enough. In any case, "D. M. M." might give notice of appeal to the general or special commissioners with reasonable prospect of success, and could drop the appeal if, when the hearing was arranged, he found it too inconvenient to attend and argue his case.

Sickness and Accident Insurance

"P. P." is practising in partnership, and each partner is insured against sickness and accidents. Can they claim any deduction in respect of the payment of premiums?

** No. Such insurances do not fall within the scope of the life assurance relief, and the premiums do not fall within the category of "money wholly and exclusively . . . expended for the purposes of the profession." If the premiums were paid out of the partnership bank account they would nevertheless be inadmissible, but equally any payments received by way of benefit would not be taxable receipts, even though they were paid into that account.

Earned Income Relief

"Y's" income from his practice is £900 per annum, out of which he pays £150 per annum as interest on loan. To what earned income relief is he entitled?

** One-sixth of £750—that is, £150. It is true that he is assessed in respect of £900, but £150 of that amount is really the income of someone else, and the tax thereon is not ultimately borne by "Y" because it is deductible from the gross amount of interest payable.

LETTERS, NOTES, ETC.

Professional Classes Aid Council

The Professional Classes Aid Council, upon which the British Medical Association is represented by its Treasurer, Mr. Bishop Harman, records in its tenth annual report of 1930-31 that the amount spent in relief exceeded that of any previous year. The total number of applications received was 1,095, compared with 1,077 in 1929-30, direct financial assistance and help in kind being given to 265 families. The excellent policy of the council—namely, to help applicants to help themselves—aims not only to provide immediate pecuniary aid where necessary, but seeks to meet individual needs by referring inquirers to the society or fund most likely to furnish the requisite assistance. This advisory service forms an important part of the council's work, and was taken advantage of in no fewer than 337 cases. During the year forty-five training grants were made to students and over seventy educational grants to boys and girls. The council also tries to assist those applicants who through age, illness, or other disability are no longer able to maintain themselves. While it is satisfactory to note that all this beneficent work has received financial support, notably a handsome donation of £7,500, the prospect for the present year is by no means as bright as it ought to be. It may not be generally known that the council acts as almoner for sums entrusted to it by donors who are interested in any particular case. All donations should be sent to the honorary treasurer, the Hon. George Colville, 251, Brompton Road, S.W.3.

Effect of Sunlight on Acne Vulgaris

Dr. H. G. CALWELL (East African Medical Service) writes from Tanganyika Territory: A few days ago I saw a severe case of acne vulgaris in a European in Dar es Salaam. He had suffered from the disease for several years, and had spent much of his substance on physicians without benefit. His back was widely scarred and showed much suppuration, but his face and chest were remarkably free. He told me that his chest had been as bad as his back, but that when he was up country he had gone about with his shirt open in front, and that the exposure to the sunshine had gradually caused the acne to disappear from his chest, while it went on as badly as ever on his back. Tropical sunshine is not to be had in England, but this experience suggests that perhaps artificial sunlight might be of use in the treatment of acne vulgaris.

Visits of Scientists to Russia

Dr. W. F. COOPER (Kingston Hill) writes from Russia: It is only fair to warn any scientific man—especially a medical man—who proposes to go on a scientific tour organized by the S.C.R. (Society for Cultural Relations), to make sure in London, before leaving, that he will see that class of subject which interests him, because he will be on a "conducted tour," during which many names are called out and he is hurried from place to place. This, though interesting, does not deal with any particular subject. So far I have seen nothing (according to programme) of medical interest. Though a medical man, starting with an assurance that I should see subjects of medical interest especially, I am allowed to see only plants and laboratories, and to meet men with long and unpronounceable names, who have no connexion with medicine. Possibly things may be better later, though we have no programme, so I cannot be sure. There was a programme, but it was not adhered to. If there are any, so-called, "eminent" men in the party, even though in the minority, their subjects are attended to. The wishes of the majority count for nothing, and it is an extremely arduous and rough tour. Beyond that, the tourist, if interested in seeing what the country is doing, will have a very interesting time indeed. So far as culture goes, he can get far more in London. The S.C.R. looks after the tourists extraordinarily well, and with extreme patience. "Intourists" give no assistance whatever, except to the "big men," and I can get no information from them about routes, costs, or anything.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 31, 32, 33, 34, 35, 38, 39, and 40 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 36 and 37.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 148.