

Income Tax

Assistant—Board and Lodging

"E. J. S." was engaged as an assistant as from January, 1928, at "£250 per annum and all found." His principal found him board and lodging near the surgery, for which he (the principal) paid £91 yearly. For 1928-29 "E. J. S." was assessed at (£250 + £91 =) £341, but that assessment was reduced on appeal to £250. The inspector of taxes now proposes to reinstate the original £341. Since August, 1930, other furnished accommodation has been found, for which the principal pays £91, and "E. J. S." finds his own board.

** As regards the period prior to August, 1930, at least, we regard £250 as the correct basis of liability under the old leading case of *Tennant v. Smith*, and we suggest that the inspector should be asked to quote any contrary authority. So far as the year for which the appeal was made and accepted, that decision is final, and no additional assessment for that year can be made. The period subsequent to August, 1930, raises the rather difficult question as to whether or not a new service agreement was not made in effect—in this connexion the change with regard to provision of "board" seems important. If the change was made to suit "E. J. S."—for example, because he had married—and the accommodation was substantially selected by him rather than by the principal, the whole arrangement would probably appear to a tribunal as in substance and effect payment of £341 to be expended as the assistant desired, and they might not altogether unreasonably ignore the mere form of the transaction.

Car Replacement and Depreciation

"Junior" bought a second-hand car (price when new £190) in March, 1928, for £115. In March, 1931, he sold it for £45 and bought a new car for £190, a balance of the purchase price being payable over eighteen months. What can he claim for replacement and for depreciation?

** Our correspondent is correct in thinking that he cannot claim both as for the same financial year. We advise him to claim replacement cost as a professional expense of the year 1930-31—that is, £115 - £45 = £70—and to allow the depreciation claim for the financial year 1931-32—the year affected by his replacement claim—to go by default. That claim would have been 15 per cent. of £190 = £29, but the claim for that amount will not be permanently lost, provided that when he replaces the second car he claims "obsolescence" allowance.

Expenses of Post-graduate Course

"C. H." took a month's post-graduate course in surgery. Many others were having their expenses defrayed by the Government, but "C. H." was bearing his own expenses. Can he not deduct the expenses for income tax purposes?

** No; it would be held that such expenses were not incurred in carrying on his professional work, but, during an interval in such work, were incurred to widen or improve his professional knowledge.

LETTERS, NOTES, ETC.

Bilateral Herpes Zoster

Dr. J. S. ANDERSON (Leeds) writes: Dr. Burgess's note on a case of bilateral herpes zoster (August 29th, p. 384) has recalled to me an interesting case of a similar nature which I encountered in 1919, and of which I have still a photograph. A married woman, aged 30, was in a comatose state when her doctor was called in. She had rather a striking appearance, as her face was covered with a well-developed vesicular eruption. The photograph shows numerous vesicles on the forehead, cheeks, and chin, with the prominent part of the nose unaffected. There was no rash elsewhere on the body. The woman was sent to hospital with a provisional diagnosis of small-pox—a diagnosis not so surprising if examination was confined to the face. Otitis media was then discovered, and other symptoms pointed to brain abscess. At operation, and later at necropsy, an abscess cavity about the size of a tangerine orange was discovered in the right temporo-sphenoidal lobe.

Pruritus Ani

Dr. F. W. ALEXANDER (Teddington) writes: With great interest I have read in the *Journal* of August 22nd the article on pruritus ani by Colonel Macarthur. Some time ago a medical man consulted me as to whether I could cure him by electricity of intolerable pruritus ani, from which he had suffered for years. His life was a misery, and when playing golf the itching was unbearable. I applied to the outside of the anus high-frequency current by means of an ordinary glass vacuum electrode for a period of about five to ten minutes. Immediate relief was obtained, and a complete cure effected after a few applications. Were the parasites—if present—killed by the electricity? Eberhart considers high-frequency currents capable of traversing long distances in the human tissues.

Maggots in Wounds

Dr. W. W. SHRUBSHALL (Burgess Hill) writes: The article, "Maggots and osteomyelitis," in the *Journal* of September 19th (p. 540), calls to mind an unusual experience which fell to my lot soon-after arriving in China in 1888. I was being shown some cases in a ward of a hospital in the Chili Province, and the surgeon—a well-qualified man, though he held no British diploma—took me to the bedside of a patient whose right thigh he had amputated in the lower third, about a week previously. Having but recently come from the theatres of Edinburgh Infirmary, where, during operations, it was then customary for surgeon, assistants, and patient to be saturated with the mists of carbolic sprays, my surprise may be imagined as the dressings were removed from the stump, disclosing a mass of "blow-fly" maggots, whose lively movements caused the bandage to bulge! My friend the surgeon expressed no surprise at this state of the wound; in fact, he said it was not uncommon, and of no importance. Certainly the condition of the patient substantiated the latter part of his statement.

A Visit to S.S. "Orontes"

In aid of the King Edward's Hospital Fund a party was taken down the Thames in steam launches, on September 11th, to be shown over s.s. *Orontes*, the recently built cruising boat of the Orient Steam Navigation Company, which was lying in dock at Tilbury preparatory to sailing for Australia. After leaving Westminster Pier, at 9.30, and making a cold but interesting journey, Tilbury was reached, and parties of ten were conducted over the seven passenger decks of s.s. *Orontes*. The lounges and cafe are decorated luxuriously and in good taste. The same may be said of the special suites, which have green and yellow upholstery and are supplied with flowers, a walnut dressing table, and an electric stove, in addition to the conveniences of the admirable ordinary first-class cabins. These have running hot and cold water, and a bathroom and w.c. connecting. At the end of each corridor is a firescreen door, which, when closed, shuts that corridor off from the rest of the ship. Each cabin can be ventilated by forced draught in tropical temperatures. The services of two doctors are employed, and part of the ship may, if necessary, be converted into an isolation hospital. After being shown over the ship, the members of the party were given an agreeable luncheon on board and taken back to Westminster as they had come.

Correction

In our paragraph on a post-graduate tuberculosis course in Lancashire (September 19th, p. 545), the third sentence should have read: "At the Eccles Tuberculosis Dispensary next morning [October 20th] the value of actinotherapy in tuberculosis will be considered, and also radiology in the diagnosis of the pulmonary form."

Messrs. BURROUGHS WELLCOME AND CO. inform us that Sir Alan Cobham, on his recent air survey of Central Africa, carried with him as his sole medical equipment a small "tabloid" case, which was more than adequate to supply first-aid materials and medicaments for the crew of six persons.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 42, 43, 44, 45, 46, 47, 50, and 51 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenancies at pages 48 and 49.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 191.