

**Persistent Mild Pyrexia**

Dr. H. S. BURNELL-JONES (London, N.W.5) writes: The answer to Dr. Thos. McCulloch's question (October 31st, p. 832) is, Yes. About 1912, Dr. Whittaker, head master of Taunton School, told me of a boy at the school who, after an illness, continued with a temperature above normal. The head master and the school medical officer decided that, as the boy appeared perfectly well, they would take the risk of sending him on a journey which he had to take. A day or two after the journey Dr. Whittaker received a letter from the boy's father (who was a doctor) saying, "I should have told you that my boy's temperature is always above 98.6° F."

**Income Tax****Temporary Residence in the United Kingdom**

"B. M." proposes to come to England on leave in April, 1932. He is naturally desirous of avoiding income tax liability, which, he understands, will attach to him if his stay in England exceeds six months. He inquires what would be the result if he spends, say, five months out of seven in the United Kingdom, the other two being spent in occasional absences on the Continent, and, also, whether absence in the Irish Free State or the Channel Islands would be as effective as absence in, say, France.

\*\* The six months' test applies to the aggregate of the periods of actual physical presence in the United Kingdom, provided that "B. M." does not maintain a residence available for his use during his temporary absence abroad. The Irish Free State or the Channel Islands would be as effective for the purpose of absents himself from the United Kingdom as any other place outside the United Kingdom.

**Cost of Indoor Assistant**

"S. B." asks what deduction may be claimed for the cost of an indoor assistant.

\*\* It is impossible to answer this question categorically—so much depends on the circumstances. Probably the best way of dealing with the matter is to take the accommodation and domestic service into account in estimating what proportion of the total is expended on the professional portion of the premises, and to make an *ad hoc* estimate of the cost of the assistant's food, laundry, etc.

**Loss Incurred on Visit Abroad**

"F. P." attended a scientific meeting abroad, as an official reporter for certain journals. His total emoluments were £25 and his travelling expenses—£125. The inspector of taxes declines to make him any allowance for the resulting loss of £100.

\*\* The loss is allowable if it was incurred as a matter of business, and the question to be decided is whether "F. P." made the journey in the hope of gain, or for some other reason; in the latter event, the receipts are a reduction effected in the cost of carrying out a private desire, and the transactions as a whole would not give rise to a claim for income tax relief. Various factors enter into the decision; for example, whether "F. P." has in the past earned profits by reporting congresses, etc.

**Liability of Assistant**

"E. J. S." refers to an answer in our issue of September 26th last, and states that the inspector of taxes declines to accept the view that he is not liable to pay income tax on £91, being the amount paid by his principal to a third person for his lodgings. The inspector refers to the decisions in *Cordy v. Gordin* and *Ferguson v. Noble*.

\*\* "E. J. S." is liable on the £6 10s. paid to him towards the cost of gas and lighting; the matter in dispute is with regard to the £84 10s. paid to the proprietor of the rooms occupied by "E. J. S." In *Cordy v. Gordin* it was held that an employee entitled to receive a certain salary but liable to suffer a deduction therefrom for cost of board and lodging was liable to tax on the full amount of the salary before the deduction was made. In *Ferguson v. Noble* it was held that a cash allowance received in lieu of a uniform was liable to assessment. In our view the essential feature in both these cases is the liability of sums which were received in cash or which were as stated, and would have been so receivable but for a deduction provided by the agreement for service. They are in the same line as the leading case of *Tennant v. Smith*, and do not appear to

be conclusive against "E. J. S." It is still sound law that a benefit received in kind is not assessable unless it can be turned to monetary account. If "E. J. S.'s" lodgings were selected to suit himself, so that in effect they were his choice, equity is heavily against him, and a favourable decision by the local commissioners might be difficult to obtain; but we consider that the technical merits of the question are with him.

**LETTERS, NOTES, ETC.****Phimosis and Circumcision**

Dr. E. SUTHERLAND-RAWLINGS (late senior medical officer London Lock Hospital, and assistant, Venereal Diseases Department, St. Paul's Hospital) writes: With reference to the recent letter in the *British Medical Journal* on circumcision, I should like to point out that the class of infant to whom circumcision is "an act of barbarism" must belong to the enlightened society who instruct their sons in the hygiene of a genital toilet. For the lower classes—those seen at venereal clinics, for example, where the stench of decomposed smegma makes the examiner sick—the advantage of the circumcised over the uncircumcised is apparent, more especially in such cases as the following: phimosis, balanitis, herpes preputialis, chancre of the prepuce, etc. In the *Lancet*, last March, I pointed out that penile chancres occurred more frequently in the circumcised than in the non-circumcised. Again, I have found that masturbation most often occurred in those cases with a mild degree of phimosis, and that in adults circumcision under local analgesia served as a cure for the complaint. Convulsions and fits in a child of 8 months was cured beyond doubt by a simple circumcision. I would suggest that all practitioners, especially in the poor localities, should urge circumcision, if only as a mild prophylactic measure against penile troubles later on in life.

**"Bridgets and Virgins"**

Dr. HAROLD BALME writes: In these days of ante-natal version for malpresentations the following verbatim account recently given me by a patient may not be without interest: "I went to see a doctor when I thought I was due, but directly 'e put 'is 'ands on me, 'e said, 'Good Lord, woman, your baby's coming the wrong way; you must go off to 'orspital at once and 'ave it turned.' So off I went, and as soon as I got there they took me into a theatre and gave me chloroform. And there were two other ladies besides me what 'ad got their babies the wrong way, but the doctors said that my case was rather different from theirs. Mine, they said, was a *bridget*, but the others was just *virgins*. . . . And my 'usband, 'e didn't 'alf carry on when 'e knew I 'ad to go into 'orspital. Do you know what 'e did, doctor? 'E just cried for two hours, 'e did, and then 'e went and 'ad 'is 'air cut, just to take 'is thoughts off."

**CO<sub>2</sub> in Resuscitation**

"F. B. R." writes: Apropos CO<sub>2</sub> as a respiratory stimulant, at a recent confinement, as the result of premedication of the mother, of instrumental delivery, or of some cause unknown, the child was born in a condition of partial asphyxia. Half an hour's effort to restore respiration proved ineffective, beyond producing a spasmodic inspiratory gasp at intervals. The baby appeared to have definitely decided not to remain. It then occurred to me to try the "Sparklet" apparatus, or, I should rather say, contrivance, which one carries in the anaesthetic bag. The result of discharging a little CO<sub>2</sub> in front of the baby's mouth at moment of its making a rare inspiratory effort was and amazingly effective. The rhythm was started a few minutes all anxiety had vanished. Admitt is nothing startlingly new in this phenomenon however, that I am justified in relating the experience the conviction that the average practitioner is that he has to his hand a simple, inexpensive lit container, suggested by a Manchester anaesthetist manufactured by the "Sparklet" people. I now feel should have a place in every midwifery bag, and that it will save many an infant life.

**Vacancies**

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 51, 52, 53, 54, 55, 58, and 59 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 56 and 57.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 267.