

whole matter dealt with as if the practice had ceased on June 31st, 1931, and started afresh the following day. This might involve altering the assessment for 1930-31 as well as for 1931-32, and, presumably, has not been desired by some, or all, of the individuals affected. Assuming that the gross assessment for 1931-32 is not to be adjusted in this manner, it will hold good as an assessment on the income of the practice for 1931-32, although, in fact, that income has been measured by the amount of the net profits of the practice for 1930-31. The only adjustments arising out of the change will be those necessary because (a) Dr. S. will be liable on three-twelfths only of what would otherwise have been his share of the assessment, "X Z" being liable for the remaining nine-twelfths, and (b) this may necessitate some change in the personal allowances to be deducted in calculating the tax payable. We suggest that "X Z" writes to the inspector of taxes stating the date of change, and asking him to send a statement setting out the adjustments made and the tax to be paid by each individual in the new circumstances. This statement should then be forwarded to Dr. S. to agree to his share of the 1931-32 tax.

Assistant: Reduction in Earnings

"H. L." was employed up to May 16th, 1931, at £452 per annum, of which £52 was in respect of the expense of using his own car. Since then his gross remuneration has been reduced to £430. What is his liability?

** The basis of liability is the income of the previous year—that is, 1930-31. But if "H. L." was then employed elsewhere at a rate of remuneration different from that in his subsequent post we consider he would be entitled to depart from the previous year's basis, and be charged for the first year of his new employment on the basis of his earnings for that actual year. Neither the cost of removal nor the expense of his wife's operation would be deductible for income tax purposes. With regard to the amount included in the gross remuneration for professional expenses which he incurs, either "H. L." should be allowed a deduction for his actual expenses, or the "expense" element in the gross remuneration should be ignored. The latter is the correct procedure if the arrangement was in fact to pay £400 as salary and £52 (or £30) towards his expenses of working as an assistant.

Fees for D.P.H.

"P. H." has spent various sums in class and examination fees to obtain the Diploma of Public Health, as he intends to enter the Public Health Service. Can he claim any deduction for the amounts so expended?

** No. From the fiscal point of view these expenses represent capital outlay to obtain further qualifications, and not expenses incurred in carrying out the duties by which he has been earning his income.

LETTERS, NOTES, ETC.

Phimosis and Circumcision

Dr. J. B. JESSIMAN (Malvern Link) writes: Truly the path of those who favour, and are courageous enough to advocate, prophylaxis is a difficult and uphill one. The darkness of destructive criticism all but engulfs us, whilst constructive criticism, like Shakespeare's little candle, throws its beams far and wide. The opponents of circumcision seek to confuse a clearly cut issue with their selfish sentimentality, with their empty catch-phrases, such as "barbarous mutilation," and with their loose statements unsupported by proved facts. Dr. E. Sutherland Rawlings has very ably refuted most of the statements which have appeared concerning the undesirability of circumcision during the past month. A few points remain to be cleared up. In over 50 per cent. of cases the prepuce simply cannot be retracted. Repeated interference with a child's genital organs, such as stretching, be it by mother, nurse, or doctor, is very strongly to be deprecated as a potent cause of masturbation. The fact that we *do not* operate on the clitoris is not synonymous with *should not*. Phimosis undoubtedly does occur in a small proportion of females. The lips or labia oris are covered with mucous membrane, and apparently get on quite well without protection—all the more reason why the glans should manage without it. Yes, convulsions and enuresis are less common in Jewish

communities. It was never suggested that phimosis is the cause of all cases of enuresis. The family statistics offered are really rather limited; not only so, but the deductions accompanying them are wholly contradictory. The prepuce has no nerves of special sense, the bulb and glans only being supplied with Krause's end-bulbs.

Rheumatoid Arthritis

Dr. C. H. FOLEY (Athenry, co. Galway) writes: For some time my treatment of chronic rheumatoid arthritis has been limited to the injection, every seven days, of an ampoule of camphor in oil (1 c.cm.—3 grains), using a long serum needle, where necessary, to get as close as possible (as in the hip) to the external joint ligaments on the flexure side of the joint. The invariable result is comparative freedom from symptoms for a period of about one week to a fortnight in many cases. During these intervals the patient finds courage to move the joint. Cardiac conditions or cardio-vascular disease do not contraindicate this treatment; these cases actually improve under it. I commend this treatment to general practitioners who have felt, no doubt, as often I have felt, a positive repugnance to visiting the rheumatoid patient, finding, when we do, he or she has received no benefit from any of the immense list of drugs or treatment recommended. I have also occasionally given the injection this way. To 5 c.cm. of boiled milk I add one ampoule of camphor in oil, shake up well in the syringe barrel, and slowly inject. This is to obtain a wider dissemination of the camphor, but I have found no actual difference in the result, except a lengthening of the freedom interval.

Mammary Tuberculosis

Dr. CHARLES WHILCOCKS (medical officer in charge, Tuberculosis Investigation, Tanganyika Territory) writes: With reference to a recent letter from Dr. G. Jessel on the subject of tuberculosis of the female breast, the following case may be of interest. On June 6th, 1931, I saw a native woman here, aged about 50, with an enormously swollen left breast, freely movable over the ribs, containing large palpable nodules of different sizes, and a fluid swelling on the outer side. In the lower outer quadrant there was a sinus discharging thin pus. No swelling of the axillary or other lymph glands could be detected, nor were there any signs in the chest or ribs. A definite history of at least one year was given by a European who knew the woman. Material was withdrawn from one of the nodules by aspiration with a 5 c.cm. syringe, though there was no actual caseation clinically, and this proved to contain acid-fast rods morphologically identical with tubercle bacilli. No such bacilli could be found in the serous fluid withdrawn from the fluid swelling, which may have been cystic rather than inflammatory. The patient would not, unfortunately, consent to removal of the breast, but even without section I think the diagnosis may be regarded as proved.

Driving in Fog

At the recent International Illumination Congress the fallacy of using a yellow light to improve penetration during fog was effectively exposed by the representative of the Automobile Association. Fog contains minute droplets of water, which act as lenses, and, therefore, the more powerful the illumination, the greater is the reflection. Coloured glass merely reduces the intensity of the light. The following recommendations are made by the Automobile Association to assist motorists driving in fog: Direct a fairly intense concentrated beam to the near side of the road, either from a fog lamp on the near side dumbiron, or a spot-light attached to the near side pillar of the windscreen. Thus the driver is able to look either over or under the beam. Where special fog-directing lights are not available, extinguish the off-side headlamp and direct the other headlamp beam on the near side of the road. This method necessitates driving close to the near-side kerb. Again, tissue paper of one or more thicknesses attached to the outside of the headlamp glasses, or whitening mixed with water, will be found helpful. If the driver has a preference for any colour which suits his sight, tinted tissue paper, or dry colour mixed with the whitening will produce the desired effect.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 47, 48, 49, 50, 51, 54, and 55 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 287.