

Income Tax**Expenses—Board and Lodging of Assistant, and Garage, etc.**

"R. W." employs an assistant who "lives in"—can he charge the value of the board and lodging as an expense, and, if so, would £2 2s. per week be reasonable? Also, can he charge for the use of garage and consulting room in addition to the one-third of the cost of "repairs, renewals, heating, and lighting" of his house, which he owns, and which is assessed at £85?

** The cost of the assistant's board and lodging, including an appropriate share of the general household expenses, can be charged; obviously much depends on the circumstances of each case, but £2 2s. per week seems reasonable. As regards the use of the garage, consulting room, etc., the usual practice is to agree on some fraction of the general expenses to cover that factor. We suggest that "R. W." might reasonably claim one-half instead of one-third of the general expenses on that basis, but the force of any such claim is weakened by the fact that one element of the total general costs is reflected in the other claim of £2 2s. per week for the assistant.

Engagement of Assistant: Expenses

"P. Q. and R" employed an assistant for six months. A service agreement was drawn up on the usual lines, and £3 was paid in legal charges for its preparation. The inspector of taxes has declined to allow the £3 as a professional expense.

** In our view the refusal is unjustified. Such expenses are a common incident of even short-term engagements of employees, and, so far as our experience goes, are allowed. We cannot conceive that such a view would or could be applied to large industrial undertakings, where such expenses are frequently incurred, and there seems to be no ground for a different attitude where the nature of the business or practice makes them comparatively uncommon.

LETTERS, NOTES, ETC.**"Boy's Head Trapped"**

Wing-Commander H. M. STANLEY TURNER, R.A.F. (ret.), writes from Abingdon: I enclose a newspaper cutting, reporting that an 18 months old child was "wedged" in the ornamental ironwork of Tower Bridge, a "clover-leaf" aperture. This sort of thing must have happened quite a number of times. I myself can remember three cases on Westminster Bridge, where there are similar apertures. To quote from the cutting of the Tower Bridge incident, "As it was found impossible to free the boy without cutting away the ironwork, hacksaws were obtained and part of the ornamentation, about three inches thick, was sawn away." I was walking over Westminster Bridge many years ago when I was a student, and saw a crowd on the Charing Cross side of the bridge. The same sort of accident had occurred. The police had smeared the boy's head with soft soap, and were vainly trying to get it out. It was quite easy to see what had happened. The boy had flexed his head, put it through the clover-leaf opening, and then extended it to look at the "penny steamers." I went to a rather hot and bothered policeman and offered to extract the boy, but was told that my help was not required, as they were filing the opening to make it bigger! So I passed on. Nearly two hours later, when I was returning, the crowd was still there and a man was working vigorously with a file. The boy was exhausted and whimpering feebly; and no wonder. I again spoke to the policeman, rather sarcastically; and thoroughly "fed-up" with the job, he said: "If you think you know so much about it, have a go yourself." I got through the crowd, pushed the boy's shoulders close up to the ironwork, flexed his head, and with a slight rotation extracted him with the greatest ease. As Lord Trenchard is doing so much to improve the education of the police, it might be useful if constables in the vicinity of the Tower and Westminster Bridges were given some elementary instruction in the mechanics of the after-coming head!

Occupation of Newly Built Houses

Dr. W. H. ANDERSON (Hindhead) writes: Many people nowadays enter on the occupation of newly built houses immediately on completion. Builders—and even architects, apparently—encourage this procedure, on the ground that modern methods of construction and the use of quick-

drying materials render it quite safe. In view of the great attention now focused on what might well be termed the national scourge of rheumatism, the influence of "damp" as an important aetiological factor should surely receive every attention. The matter seems specially important in view of the great house-building campaign now being launched. It would be both interesting and helpful to have the opinion and experience of the profession on the subject. Hitherto I have been in the habit of advising patients to allow a sufficient period to elapse, depending, as to length, on the season of the year, before entering into occupation. I may have been unduly cautious.

Cosmetics

Dr. JOHN VEITCH (Cowdenbeath) writes: I fully agree with Dr. Alice Carleton about the use of cosmetics. "Those women on the whole who use 'good' cosmetics have much better-looking skins than those who do not." There is many a doctor who has to acknowledge that his patients will carry out a "beauty treatment" themselves with good effects when his own prescriptions turned out in the usual fashion have been tried for a day or so and produce little or no effect. In the treatment of allergic conditions in general practice more notice should be taken of the point mentioned in Dr. G. W. Bray's article—that of the use of cosmetics containing orris root. Nearly all cheap cosmetics contain orris root, and a great number of cases of allergy have their periodicity fixed by dances and the like functions attended by young folks. I may state that I have had quite a large number of such cases, and in one case in particular, which defied almost every line of investigation the patient herself changed to the "Arden" preparations (which are orris-root free) with most gratifying results. Since that change she has had no recurrence of symptoms.

Anni Mirabiles

Dr. N. BEATTIE (Ilford) writes: A patient of mine thought that he would write down a résumé of his medical history to "save my time" and "make himself clear." This was the result.

My various complaints I have had during my life and the number of years I have suffered from them:

	Years
Irritation across my shoulders coming and disappearing at various periods—supposed to be shingles—I still have it	80
Very bad throats (sore) up to the age of 40—seldom after	40
Bilious attacks, very severe, up to the age of 50, seldom after	50
Constipation	75
Rheumatism of the muscles	65
Rheumatism and eczema, 3 attacks in	60
Strangulated hernia. Still about the same, no pain	55
Bladder or prostate gland, cystitis or kidney, worse in the last 6 or 7 years	50
Dropsy attacks, 3 times—15, 20, and 2 years back	22
Colic—3 times at various periods	2
Mumps. Once only. Right side of neck. May, 1930. Not quite gone yet	2
Bronchitis and chill of the stomach—not often of late, and not for 3 years certainly	20
Last attack of eczema or nephritis 3 months back and now nearly gone, in	60
Tender and cold feet and much run down and cold part of body, about	5
Acid stomach and much bile about	20
About a dozen bad accidents, falls, and knocked downs	40
Many falls when a playboy at school.	
A weak stomach for about	6

Otherwise he is quite well and enjoying life!

By Air to Dublin

In last week's *Supplement* (p. 30) brief particulars were given of aeroplane and flying-boat services between England and Dublin for next week's Annual Meeting of the British Medical Association. Further information may be had from the West End office of Sir Henry Lunn Ltd., 2, Albany Courtyard, Piccadilly, London, W.1. Their Dublin agents, who can make any arrangements required from that end, are Hewett's Agency, D'Olier Street, Dublin.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 40, 41, 42, 43, 46, and 47 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 44 and 45.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 43.