

## Letters, Notes, and Answers

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## QUERIES AND ANSWERS

### Intermittent Claudication

"H. V. D." writes: I should be grateful for any information as regards the beneficial results or otherwise following the injection of lacarnol and padutin in the treatment of intermittent claudication. I have a patient suffering from this condition, together with apparently an intermittent simple spasm of the urethra. Can I expect lacarnol to relieve the spasm also?

### Income Tax

#### Share in Partnership: Cash Basis

"N. B." has acquired a one-third share in a firm assessed on the cash basis; he has not bought any book debts. How should the tax payable by "N. B." be computed, and who pays tax on the old book debts when they are received?

\*\* Partners cannot claim to be separately assessed, and the assessment must therefore be made on the full income of the practice. If the cash basis is continued, therefore, all the cash must come into the gross receipts, whether taken by the in-coming partner or not. Tax is payable on profits, whether received or not, and an assessment for, say, the year to April 5th, 1933, is in respect of the income of that year, and the tax charged thereon should be borne by the partners according to their respective shares for that year, though those partners may not have had the "cash receipts" on the basis of which the assessment was calculated. In our view, therefore, "N. B." should bear tax on one-third of the gross income, less the amount of his personal allowances. As a corollary it follows that a partner is not liable for tax on the amount of the cash received in payment of those past bookings which relate to a share in the profits which he has sold; otherwise tax would be paid twice on the same income.

### Motor Car Depreciation and Obsolescence

"B. X." bought a new car in 1931 for £242. He sold it in October, 1932, for £140, buying a second-hand car of a different make but similar horse power and design, for £160. He has claimed to deduct £242 - £140 = £102, and the inspector of taxes is requiring further information in support of his claim.

\*\* The claim does not seem to be well founded in law. No allowance can be given for loss of capital, and any renewal claim must be restricted to the actual out-of-pocket expense—namely, £20. We advise "B. X." to amend the claim as follows:

Depreciation for 1932-3, 20 per cent. of £242 = £48, having a reduced value of £242 - £48 = £194.

Obsolescence claim, to be regarded as an *expense* of the year 1932, £194 - £140 = £54.

Depreciation claim for 1933-4, 20 per cent. of £160 = £32.

## LETTERS, NOTES, ETC.

### Competence in Midwifery

Dr. ALBERT E. NICHOLLS (Shrewsbury) writes: In the *Journal* of July 29th (p. 214) Dr. R. Owen Jones refers to the "ridiculously scanty training" of students and midwives, and blames the maternal mortality on this. Looking back on my own training at the London Hospital, which I take to be on a par with other great hospitals, I can only say that it was thoroughgoing. The hospitals give the student a splendid training, and after that it is "up to him." Critics are apt to forget that the student of midwifery has already a very considerable foundation of knowledge—anatomy, physiology, medicine, and surgery—upon which to build. If there is one thing a medical student is religious about it is asepsis. It is hammered into him until it becomes a fetish: this is the result of his surgical studies. The medical student has been gradually building for a few years, and the study of midwifery is another link in the chain of knowledge. If he set out *de novo* to study midwifery the course would have to be much longer. As he is applying knowledge he already possesses the course is of necessity shorter. If I produced a slogan for those who practise midwifery it would be "Don't hurry!" In the rush to save time one is apt to terminate labour. Given fair knowledge and skill—and that includes most of us—the doctor who will have the most satisfactory results will be he who absolutely refuses to hurry unnecessarily.

### Pancreatitis in Mumps

Dr. C. VOIGT writes from Broken Hill, N. Rhodesia: I was interested in Dr. A. H. Spicer's letter about so-called pancreatitis in mumps in the *Journal* of June 10th because I have experienced the condition myself. Restlessness, headache, nausea and vomiting, as well as pain, only when food—even fluid—entered the stomach, and hectic temperature were the symptoms, together with partial coma for forty-eight hours at the end of the first week of mumps. I had just the experience of Dr. Spicer's friend in America, and the difficulty in my case as to the true abdominal state was increased by anxiety about a scratch received just before while doing a post-mortem, and a question of cerebral malaria. One of my patients in the same epidemic had similar symptoms, but rather more abdominal pain. There was no unequivocal evidence of acute pancreatitis.

### Treatment of Boils

Dr. S. P. HASTINGS (Auckland, New Zealand) writes: After twenty-five years' experience in the treatment of cases of furunculosis, I have come to the conclusion that the best local application is iodex. The method is simple. Cover the boil, and from 1/4 to 1/2 inch of the surrounding skin, with the ointment. Do this once or twice daily. If begun early the treatment causes the boil to disappear—it does not "come to a head." To see an angry-looking boil melt away, in almost thirty-six hours, when one begins to use this treatment, is a very pleasant surprise. With further experience one finds this is the usual happening.

### Accommodation for Blind Children

During the past two years the number of sightless babies under 5 years of age has fallen by nearly 16 per cent. This diminution is largely due to the fact that the problem of blindness in infancy is now being tackled at its source. Compulsory notification of ophthalmia of the newborn is already showing good results. About one-quarter of all blind babies submitted for examination are found by the National Institute for the Blind to be "mentally retarded," and special accommodation and treatment must be provided for such cases. The present decrease in numbers will enable the Institute to deal more efficiently with this branch of its welfare work. Local authorities throughout the country have been notified that the Sunshine Home at Leamington is to be immediately evacuated by all "normal" blind babies, who will transfer to other Sunshine Homes, and that the building will be reserved exclusively for those needing the special treatment.

### Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 34, 35, 36, 37, 40, and 41 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 38 and 39.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 124.