

Recurrent Cellulitis of Lip

Dr. D. PREISKEL (Clapton, E.) writes: "J." will probably find that the trouble is due to the streptococcus. A careful search should be instituted for small fissures in the nasolabial grooves, corners of the mouth, and behind the ears, whence reinfection usually occurs. If present, these fissures should be touched with the silver nitrate stick.

Income Tax**Appointment—Basis Year**

"E. G." paid tax for 1932-3 on his earnings for that year—namely, £290. He has held his present appointment for thirteen months, and is earning £370 a year, and understands he is to be assessed on the current year's earnings again at £370. Is that correct?

** The normal basis is the previous year, but when a new appointment is taken up the sequence is broken and for the first year of that appointment the current year's basis is applicable. This would seem to cover "E. G.'s" case. It may be added, perhaps, that where the new appointment is similar to the former the authorities frequently ignore the change when it is not to the prejudice of the taxpayer; in this case, however, the figures suggest that there was a substantial change in the nature of the employment in September, 1932, in which case the statutory rule, and the current year's basis, would apply.

Commencement of Practice

"DOUBTFUL" came into a new practice on January 14th, 1932; previously he had been doing locumtenent work from April, 1931. How should he be assessed?

** (1) From the period from April, 1931, to January 14th, 1932, on the actual amount of his earnings as a locumtenent, apparently on £211. (2) As a proprietor of a practice his basis of assessment for the first year is the amount of the earnings of that year. That amount was apparently £397, so that, in addition to the £211 as locumtenent, he is also assessed for 1931-2 on 81/365 of £397—that is, £88—making £299 in all. The tax payable (assuming "Doubtful" is a bachelor and has no life assurance) would be £299 - (£100 + £60 =) £160—that is, £139 at 2s. 6d.—that is, £17 7s. 6d. For 1932-3 he is assessable on £397, the tax thereon being £33 12s. 6d.

Change in Appointment

"A. M. R." was appointed as assistant medical officer to a hospital in March, 1932; previously he was employed by the R.A.F. as a civilian medical practitioner. On what basis should his earnings be assessed for 1932-3?

** The Finance Act, 1927, Section 45, provides that "when the person first held the office or employment . . . on some day in the year preceding the year of assessment . . . income tax shall be computed on the amount of the emoluments for the year of assessment." "A. M. R." is chargeable for 1932-3 in respect of the "office or employment" as assistant medical officer, and he first held that office, etc., in the year 1931-2—reckoning to April 5th, of course. Consequently he is chargeable on the amount of the emoluments for 1932-3.

LETTERS, NOTES, ETC.**Burial at Home**

Dr. HY. DRAPER BISHOP (medical officer of health for Guernsey) writes: In your issue of September 30th you rightly say that "there is no legal obligation to bury dead bodies in a public burial ground or cemetery or any other place set apart for burials," and then proceed to enlarge upon the subject. In Guernsey this unrestricted power was held to be one with possibilities of danger, and, if I may use the words, allowed of a slovenly disposal of the dead. The Ordonnance of our Royal Court forbids the disposal of any dead body, except with the Court's permission, unless the conditions laid down for burial and cremation are complied with. The conditions for burial require that the corpse must be buried in a burial place recognized by the Royal Court. No application for any deviation from this condition has ever been received since the passing of the law. Our Cremation Ordonnance differs somewhat from the English law, in that the medical officer of health gives the second medical certificate, and the authority to cremate is given by one of the Crown law officers upon the com-

pletion of the documents required. Before our crematorium was started, some five years ago, there were several people who desired that after death their bodies should be buried at sea. As far as I know, all of them have now withdrawn this condition in favour of cremation. A body cast into the sea beyond territorial waters, as it would naturally be if sea replaced earth burial, has as completely disappeared as if it had been cremated. In England it could be thus disposed of without any further formalities beyond the production of the registrar's permit to bury it. In Guernsey this could only be effected with the permission of the Royal Court, which would detail the conditions it considered necessary if it granted its permission. I feel sure that the conditions would be that the formalities required by the Cremation Ordonnance would have to be first fulfilled before burial at sea could take place.

Confidence Trick: A Warning

A correspondent living in the West Central district of London wishes to warn readers against a personable, dark-featured man—particularly apt to seek advice from Irish doctors—who played the following trick on him. Representing himself to be the nephew of an archbishop and an officer in the Free State Army, he consulted our correspondent professionally with a complaint of haemoptysis and a story of being on his way to Ireland. Apparently very ill, he agreed to go into a nursing home, where he proved himself to be a drug addict (with a preference for heroin), produced a daily rise of temperature, and had further attacks of "haemoptysis." Eventually he left the home, having abstracted money from two patients and paid neither account nor fees, and was not seen again. The police were communicated with, and subsequent information suggests that the trick has been played, with minor modifications, for the past four years in different parts of the country.

Determination of Bilirubinaemia

A correspondent, referring to an *Epitome* abstract under the above heading (November 4th, para. 328), which describes the use of methylene-blue in a colorimetric test of serum, writes: There appears to be an omission, for it states that "methylene-blue is then gradually added to the mixture and shaken," whereas only serum is present.

** There is no omission, but the sentence should have read " . . . is gradually added and the mixture shaken." The resulting colour should, of course, be emerald green, and not blue, as stated.

The Bed Bug

Dr. EVA MCCALL (London, W.1) writes: Apropos of your review in the *Journal* of November 11th (p. 885) of Dr. Gunn's pamphlet on the bed bug, I recall a most entertaining and instructive lecture given by the late Sir Arthur Shipley on the subject of bugs in general. The lecture was delivered during the war, and he gave us a little verse, which was as follows:

"The lightning bug has wings of gold,
The June bug wings of flame,
The bed bug has no wings at all,
But it gets there all the same!"

Food Education Society

In a letter calling attention to the emphasis laid by Sir George Newman, in his report on the state of the public health for 1932, upon faulty nutrition, Mr. Charles E. Hecht, honorary secretary, Food Education Society, 29, Gordon Square, W.C.1, announces that the following medical men have accepted the position of vice-presidents of the society: Dr. M. Bircher-Benner (Zürich), Professor Martin Vogel (Dresden), Sir Robert McCarrison, Dr. Robert Hutchison, and Dr. G. E. Friend. A full report of Dr. M. Bircher-Benner's address on "The Prevention of Disease by Correct Feeding" may be obtained (post free 1s. 1d.) from the Food Education Society, 29, Gordon Square, W.C.1.

A booklet entitled *Elastoplast Technique* has been issued by Messrs. T. J. Smith and Nephew, Ltd., of Hull, who will send copies to members of the medical profession upon request.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 46, 47, 48, 49, 52, and 53 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 50 and 51.

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