

LETTERS, NOTES, AND ANSWERS TO CORRESPONDENTS.

COMMUNICATIONS respecting Editorial matters should be addressed to the Editor, 2, Agar Street, Strand, W.C., London; those concerning business matters, advertisements, non-delivery of the JOURNAL, etc., should be addressed to the Manager, at the Office, 420, Strand, W.C., London.

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AUTHORS desiring reprints of their articles published in the BRITISH MEDICAL JOURNAL are requested to communicate with the Manager, 420, Strand, W.C., on receipt of proof.

CORRESPONDENTS who wish notice to be taken of their communications should authenticate them with their names—of course not necessarily for publication.

CORRESPONDENTS not answered are requested to look at the Notices to Correspondent of the following week.

MANUSCRIPTS FORWARDED TO THE OFFICE OF THIS JOURNAL CANNOT UNDER ANY CIRCUMSTANCES BE RETURNED.

In order to avoid delay, it is particularly requested that ALL letters on the editorial business of the JOURNAL be addressed to the Editor at the Office of the JOURNAL, and not at his private house.

TELEGRAPHIC ADDRESS.—The telegraphic address of the EDITOR of the BRITISH MEDICAL JOURNAL is *Aitiology, London*. The telegraphic address of the MANAGER of the BRITISH MEDICAL JOURNAL is *Articulate, London*.

TELEPHONE (National).—GENERAL SECRETARY AND MANAGER, EDITOR, 2631, Gerrard. 2630, Gerrard.

Queries, answers, and communications relating to subjects to which special departments of the BRITISH MEDICAL JOURNAL are devoted will be found under their respective headings.

QUERIES.

X. Y. Z. has omitted to enclose his card.

E. S. R. wishes to hear of an institution where a neurasthenic female of 50 would be admitted for a small weekly payment.

MIMETES will feel obliged to any member who will kindly inform him in which medical paper and on what date, there appeared a parody of Kipling's poem, "Her Majesty's Jolly," commencing something like this:

As I was walking home last night through the mud, of a country lane,
I met a man in a waterproof cape a-trudging along in the rain.
His pipe was out, and he hadn't a match, and I says to him, "Who are you?"

And says he, "I'm a doctor—a country doctor, surgeon, and midwife too."

RADIO-PHOTOGRAPHY.

INQUISITOR will be obliged to any member who can supply information as to disagreeable symptoms following radio-photography of the skull. Is headache or falling out of the hair, or any other sequela likely to follow an exposure?

RESPIRATORY EXERCISES.

A. C. asks to be referred to a book giving directions for "respiratory exercises" for children with defective or obstructed nasal breathing; a book most suitable would be one that could be given to patients.

POST-AURAL PAIN.

G. W. P. would be glad to have suggestions as regards treatment in the following case: A single woman, aged 26, otherwise healthy, has bilateral post-auricular pain of a continuous dull character, relieved by pressure. It is now of five years' standing. An aural specialist's diagnosis was negative. The usual antineuralgic drugs and local counter-irritation have been tried unsuccessfully.

INCOME TAX.

PERPLEXED writes: In the BRITISH MEDICAL JOURNAL of January 9th, in reply to "Assistant," it was stated that a qualified assistant was not liable to pay income-tax on the value of his rooms and board, if these were provided for him in addition to his salary. May I inquire as to the grounds for such opinion, and whether such exemption is considered to extend to the case of assistant medical officers of asylums, bearing in mind the decision in *Bray v. Lancashire Justices*, L.R. 22, Q.B.D. 484? My reason for inquiring is that for the first time I am assessed to income-tax in respect of rooms occupied here by me in my capacity of assistant medical officer.

. The opinion given in the BRITISH MEDICAL JOURNAL of January 9th is based on the decision of the judges in the case of *Tennant v. Smith* (1892) A.C. 150, where it was held that the residence of a bank agent on the bank premises as caretaker and for the purpose of the performance of his duties was not a perquisite or profit of his office within the income-tax charge. The exemption extends to the case of an assistant medical officer of an asylum, who, in the circumstances referred to by our correspondent, is liable to make his income-tax return (Schedule E) on the actual amount of his salary, without adding thereto the value of board and rooms for which he does not receive a money payment. The case of *Bray v. Justices of Lancashire* establishes a different point, namely, that the portions of a county lunatic asylum used as apartments by officers of the asylum with incomes of £150 a year and upwards are chargeable with income tax; that is, the apartments are liable to be charged in the same way as a house is charged with the landlord's property tax (Schedule A). This tax, however, is payable not by "Perplexed," but by the asylum authorities, and if our correspondent has received the collector's demand note in error, as seems probable, he should hand it on to the treasurer or clerk of the asylum.

M.D. CANTAB writes: I bought a dying nucleus in July last; a claim for income-tax on profits has been sent in. My reply was that the takings as yet were not equal to the expenses, and that I was living on my capital; my income therefore is a minus quantity. The local surveyor of taxes has demanded to be furnished with three years' accounts, showing total receipts and details of expenses. My predecessor kept no books beyond a daybook, and it would be practically impossible to furnish these accounts; he last year acquainted the surveyor of taxes

that his profits were nil. What am I to do, and can I be forced to pay anything?

. The surveyor is legally correct, a medical practitioner being assessable to income-tax on the average annual profits of the practice for the three preceding years, whether such practice was or was not carried on by him during the three years referred to. As the financial year runs from April 5th to April 5th, our correspondent would be liable to pay three-fourths of the tax so arrived at, the first quarter's tax (April to July) being payable by his predecessor. If the circumstances are such that accounts for three years cannot be produced, he should request the surveyor to allow the tax to remain in abeyance until April 5th next, on the understanding that an account is produced for the period from July, 1903, to April 5th, 1904, immediately after the latter date. In the event of the surveyor's refusal to sanction this, he should ask for an opportunity of appeal to the commissioners of income-tax.

ANSWERS.

LECTURER.—It is presumed that the lectures to nurses will be on elementary anatomy and physiology, emergency treatment of hæmorrhage, fits, poisoning, etc., and elementary hygiene. Much of this information in a simple form may be obtained from Warwick and Tunstall's *First Aid* (J. Wright and Son, Bristol); and for hygiene from *The Preservation of Health* (National Health Society), or *Elementary Hygiene* (St. John Ambulance Association).

J. R. W.—There are no places in Switzerland with waters like the gaseous thermal mineral waters of Nauheim, but doubtless artificial Nauheim baths and Nauheim exercises can be employed at Rheinfelden, Ragatz, and other places, if thought desirable by the resident medical men. Our correspondent might consult an article by Dr. J. McGregor Robertson on Bourbon-Lancy, published in the BRITISH MEDICAL JOURNAL of August 15th, 1903, p. 366.

DR. R. K. RENTOUL.—It is impossible to lay down any hard-and-fast scale of fees for such cases. It may be assumed that with a rental of £28 the income would not be above £300 a year. The fairest way of settling the question would be to charge the ordinary visiting fee for patients of such a class, and a half fee in addition for the injection. No cab fare should be charged.

NOTES, LETTERS, Etc.

A WARNING.

DR. MARTIN A. COOKE (Stroud) writes to warn his brother practitioners against a man of medium height, about 25 years of age, dark, and with a small moustache, who, he says, is travelling about among the profession seeking orders for electric lamps, accumulators, etc., most plausible in manner and thoroughly understands electric matters. He passes under the name of Crawley. The police, adds our correspondent, have already had many inquiries about the man.

THE DISTRIBUTION OF CANCER.

DR. C. F. MARSHALL (London, W.) writes: In the interesting article on Cancer, by Messrs. Bashford and Murray, I note that nearly all the animals in which cancer was found were domesticated and not in the wild or natural state. Such animals are exempt from the natural struggle for existence which results in the survival of the fittest. In wild animals those which had cancer would be wiped out in the struggle for existence and hence cancer will probably not be found in them. In the case of man the tendency is for medical science to prolong the existence of those unfit to survive, and this process increases as medical knowledge increases. This may possibly explain the alleged increase of cancer; namely, that there is a fairly constant number who develop cancer, but more survive owing to increase of knowledge.

KNEE-JERK PHENOMENON IN INTERSTITIAL KERATITIS.

MR. N. BISHOP HARMAN (London, W.) writes: In your appreciative article (BRITISH MEDICAL JOURNAL, February 13th, p. 384) on the recent issue of the *Archives of the Middlesex Hospital* you refer to a paper of mine. "Mr. N. Bishop Harman discusses the relative frequency of knee-jerk phenomenon in interstitial keratitis, the result of inherited syphilis. Drs. Lang and Casey Wood stated as the result of their investigations that in about 30 per cent. of all cases of interstitial keratitis the knee-jerk is decidedly subnormal, and that in about 10 per cent. of all cases it is entirely absent." (In this investigation 60 cases were examined.) "Mr. Harman, on the other hand, finds as the result of the careful examination of 100 cases, 'no noticeable difference between the condition of this phenomenon in the subjects of congenital syphilis and in healthy folk. It is plain that an important question of this kind requires extended investigation.' Extended investigation has already been made confirming my results. When I read the paper at the meeting of the British Medical Association, Swansea, 1903, Ophthalmological Section, two members stated that they had been engaged in a similar inquiry. In the words of your report (BRITISH MEDICAL JOURNAL, September 26th, 1903, p. 736) 'Mr. Doyme said he had himself recently examined 30 cases. In all cases the knee-jerk was present, though in a few it was diminished. Mr. Beaumont said that in 15 cases he had examined he had found the knee-jerk present.' If further investigations be made, I should like to suggest that the method of testing the knee-jerk I advocated in this paper be tried. It has the merit of simplicity, the possibility of making a satisfactory comparative test, and it reduces the personal equation and its variation with time and place to a minimum."

THE ETIOLOGY OF LEPROSY.

W. H. LOWMAN, M.B., B.S. Lond., F.R.C.S. (Mission Hospital, Dera Ismail Khan, N.W.F. Province), writes: Apropos of the discussion that has been going on lately in England concerning the etiology of leprosy, the following case will be interesting. A native of the Shirani country, one of those tribes which inhabit the Suliman Mountains on the North-West Frontier, came to the hospital for treatment. He had well-marked signs of leprosy—anaesthesia of hands and feet, ulceration of both with loss of phalanges, and contraction of tendons to form a left "claw"

Br Med J: first published as 10.1136/bmj.1.2251.471 on 20 February 1904. Downloaded from <http://www.bmj.com/> on 10 April 2024 by guest. Protected by copyright.