

than half an hour, and if it were not that it seems to occur also in the female I would, from my own sensations, ascribe it to some sort of spasm in the prostate.

"C. G. E." writes: Both my father and myself have suffered from this complaint for many years. It occurs in nocturnal attacks, as in the cases quoted by "Neuralgia." I have always found immediate relief is given by the rectal injection of two drachms of glycerin. This is retained for a few moments and then evacuated. The injection is made by means of a small glass syringe.

? Cervical Adenomata

Dr. ARTHUR GREENE (Norwich) writes: With reference to "Cutis Vera's" question (October 31st, p. 831) I would suggest that possibly his patient is suffering from von Recklinghausen's disease.

Alopecia Areata

Dr. R. M. RUSSELL (Ash Vale, Surrey) writes in answer to "Area" (October 31st, p. 831), who inquired about the treatment of alopecia areata: A young man came to me with this trouble. He had small bare patches the size of a shilling, and I gave him the following to paint the patches with every day or two: acid. lact. ζ i or ζ ii, ol. ricini ζ ii, sp. vini ad ζ iv. In three months the hair grew, fair at first, and afterwards getting dark (he was dark). As his hair had been coming out all over the head this was treated with the following shampooing fluid: thymol 40 grains, sp. vini rect. ζ ii, saponis viridis ζ ii. The whole treatment was a complete success.

Income Tax

Change in Nature of Work

"Alpha" was employed as an indoor assistant up to July 31st, 1931. He then commenced practice on his own account, but the venture was a failure, and he has been doing locumtenent work in recent months. How should his liability for 1931-32 be calculated?

** The definite break in his "employment" justifies—indeed requires—the previous year's basis to be discarded for 1931-32, and he is liable for that year on the amount of his earnings for the year to April 5th, 1932. He can set off his loss while in general practice under Section 34 of the Income Tax Act, 1918, but in calculating the amount of that loss he cannot deduct the capital outlay incurred in starting his temporary practice.

Assistant Receiving Maintenance

"B," an assistant, receives a salary of £500 plus maintenance. Is he liable on an amount estimated to include the value of the maintenance?

** No, if the terms of the agreement for employment are as stated. But if the agreement were to provide, for instance, that "B" should receive £750 less a deduction of £250 so long as he was in receipt of "maintenance," then he would be liable on the £750.

Use of Car: Appointment

"H" is employed at a military hospital. To get to his work, a distance of four miles, he has to use a car. Can he claim any allowance for this expense?

** The decided cases lay down the general rule that, while the travelling expenses incurred in carrying out the duties of an appointment are allowable, the expense of travelling from the place of residence to the place where the duties are performed is *not* allowable. [N.B.—This does not apply to profits of general practice assessable under Schedule D.]

Obsolescence, Allowance and Wear and Tear

"EQUITY" sold his practice as from January 31st, 1931, and is accordingly liable to a revision of the assessments for the year to April 5th, 1930, and the ten months to January 31st, 1931, to the actual profits of those periods. His accounts have usually been made up to July 31st. It has been agreed with the inspector of taxes that for the purpose of the revision of the assessments the earnings will be calculated from fresh accounts prepared for the actual periods. He replaced his car on March 29th, 1928, the obsolescence allowance being agreed at £57. What allowance does he now receive under that head, and how should the wear-and-tear allowance for 1930-31 be calculated?

** Obsolescence allowances have to be treated as expenses of the year for which the taxpayer's account is prepared. As March 29th, 1928, is outside both the revision

accounts "Equity" has no legal claim to that allowance. The wear-and-tear allowance, on the other hand, is in respect of the estimated loss by reason of wear and tear during the year of assessment. In 1930-31 the car was in use for ten months only, and, therefore, "Equity" is entitled only to ten-twelfths of what would be the proper allowance for twelve months.

Income of a Minor

"T. C." has a son to whom a sum of £250 was left when he was 4 years old. The original legacy and the accumulated interest are now represented by a holding of £500 4 per cent. Funding Loan—apparently standing in "T. C.'s" name as natural guardian. The inspector of taxes proposes to treat the interest as income of "T. C." unless evidence of the existence of a trust in favour of the son can be produced.

** The appropriate evidence would be the probate of the will of the testator who bequeathed the £250 capital to the son. A copy of the relevant clause would show that that amount and the accumulated interest are in the *beneficial* ownership of the minor, and, therefore, that the investment, which is in the legal ownership of "T. C.," must be held by him, not for his own benefit, but as trustee for his son. If "T. C." cannot obtain a copy of the clause—for example, by examining the original will at Somerset House—possibly he may still have some letters, etc., from the executors which the inspector can accept as adequate evidence of the bequest.

LETTERS, NOTES, ETC.

Phimosi and Circumcision

Mr. S. DUKE TURNER (Purley) writes: Apropos of the discussion in the last two issues of the *British Medical Journal*, on early circumcision, I heard to-day of a doctor who advocates and practises the circumcision of all his male infants between the time of the delivery of the patient and the expression of the placenta. Surely this must be a record in the early performance of this operation.

Dr. E. SUTHERLAND RAWLINGS writes: With reference to my letter published last week under this heading, there appears to be an error—namely, "Penile chancres occurred more frequently in the circumcised than in the non-circumcised." This should have read *vice versa*: "Penile chancres occurred more frequently in the *non-circumcised* than in the *circumcised*." I should be glad if you would amend this error, which is of my own construction.

Measles in London

The secretary of the London Fever Hospital, Islington, N.1, writes: In view of the approach of an anticipated epidemic of measles it may perhaps be of interest to your readers to know that this hospital admits patients suffering from this disease, and that some 2,000 such cases have received treatment here during the past ten years.

Corrigenda

In our report published last week (p. 850) of Mr. Philip Hawe's paper on carcinoma of the breast, read before the Liverpool Medical Institution, the sentence commencing "Of 38 early cases" should read as follows: "Of 38 early cases, *excluding* 9 cases not traced, 29 patients were alive five to ten years after operation; of 74 late cases, *excluding* 10 cases not traced, 24 patients were alive five to ten years after operation."

In the *Epitome* for October 17th (para. 347) the dose of acetylcholine was erroneously given as 10 grams to 1 gram daily; it should have been 10 cg. to 1 gram daily. We are informed that Dr. Dainow recommends 10 to 20 cg. daily in spasms of the retinal or cerebral vessels; 40 cg. in arterial affections of the extremities; 1 gram in lead colics; 20 cg. in scleroderma; 10 cg. in varicose ulcer if the patient is confined to bed; and 20 cg. three or four times a week in ambulant cases of varicose ulcer.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 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 275.