

Letters, Notes, and Answers.

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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.

INCOME TAX.

F. has in the past paid income tax on a return arrived at after deducting wear and tear of his car, but for 1915-16 the surveyor of taxes has objected. He inquires whether he is entitled to deduct depreciation, and if not whether he can claim an adjustment of his assessment for 1914-15 in view of the fact that in the year 1913—the last of the average for 1914-15—the cost of renewal of the car exceeded the sum deducted as depreciation.

*** The surveyor appears to be right, that is, the depreciation allowance does not apply to assessments on professions, and therefore the cost of replacement of a practitioner's car can only be dealt with as an expense as and when it is incurred. Presuming that our correspondent had proper notice of the assessment for 1914-15, he is not now entitled to any adjustment. At the same time, we may perhaps point out that he is still entitled to bring the cost into the average for 1915-16 and 1916-17, so that he has lost only one-third of the net cost of replacement, and against that he had the deduction which he made for depreciation for 1914-15.

C. W. S. left South Africa for this country on October 28th last. He inquires as to when he became liable to income tax.

*** It is necessary to distinguish between income arising in this country and income arising abroad. As regards the former, "C. W. S." becomes liable at once—that is, immediately such income is receivable; but as regards the latter, the liability is subject to the conditions laid down in Sec. 39 of the Income Tax Act of 1842—namely, that if he has come to this country for some temporary purpose only, he does not become liable if his stay here does not exceed six months.

THE CHANNEL ISLANDS.

B., who has practised in South Africa, and thinks of settling in the Channel Islands, asks for particulars as to general conditions and those specially affecting medical men.

*** We are indebted to Dr. H. D. Bishop, Secretary of the Channel Islands Division of the **British Medical Association**, for the following information: Any doctor whose name appears in the current number of the *Medical Register*, and who produces his certificate of registration (not diplomas, etc.) can be admitted to practise by the Royal Court upon paying a fee of £2 10s. A knowledge of French is not necessary, but it is useful in the country districts where the local patois is still spoken, although nearly every one understands English except a few of the old people. Local dialects are very different from ordinary French, and indeed they vary in different islands, and even parishes. The cost of living is much about the same as it is in England. The system of taxation is now being changed, and I cannot say what it will be in the future. Hitherto it has been a tax upon capital and real property, not upon incomes. At present any one could live here for two years without paying any local taxation, but that is going to be altered at once, which is not to be wondered at. People living here have to pay English income tax on investments other than those in the islands. Laws and customs differ in many ways in Jersey and Guernsey, and both have separate governments. No stranger should purchase any property in either island without first consulting a good lawyer, or he may find an apparently straightforward title a valueless one. A wife has certain extraordinary rights upon her husband's property, known locally as her "dower."

DEFORMITY OF THE EXTERNAL EAR.

D. J. G. W. inquires whether any good is likely to follow surgical interference in the case of an infant born with a deformed pinna of the ear, which is folded up and closed over

the meatus; no meatus can be felt. In such a case, is there a drum and meatus present?

*** From the literature on the subject it appears that in no case out of sixteen autopsies, on presumably similar cases, was the middle ear normal or a tympanic membrane found. It further appears that embryological, pathological, and clinical observations prove surgical interference to be useless.

LETTERS, NOTES, ETC.

THE COUNTESS OF CHINCHON.

It will be noticed that in his note last week Sir George Birdwood used the spelling "chinchona." He did so because the name of the countess after whom the genus was named was spelt Chinchon. The official spelling in the *British Pharmacopoeia* is "cinchona," and Sir George admits that in all English books the name of the plant is still spelt cinchona. "The right spelling," he characteristically adds, "is every where the wrong spelling of the majority, and wrong the right of the minority."

SEVERE TETANUS SUCCESSFULLY TREATED BY ANTITOXIN.

DR. JAMES ADAM (Hamilton) writes: Captain T. P. Kilner's report (January 8th, p. 46) of a case of recovery from tetanus developing five days after infection and his quotation from the **BRITISH MEDICAL JOURNAL** report that "if the disease has an incubation period of less than twelve days it is fatal in spite of treatment, whether by antitoxin or other means," recall a note I published in the **JOURNAL** of November 10th, 1906, of two cases of tetanus. In one the incubation period was ten days, in the other three days; both recovered.

The summary of the first case was: "Numerous dirty wounds; first symptoms on tenth day; first injection of serum on eleventh, last on twenty-second, two abdominal; total, 157 c.cm." The summary of the second case was: "Slight bruise of great toe; first symptom of tetanus by third day; muscles of jaw and spine chiefly involved. First injection of serum on seventh day (subdural), the last on the fourteenth; total, 100 c.cm. Wound swabbed with pure carbolic acid on seventh; required no more dressing."

These and Captain Kilner's case prove that the contention of the **BRITISH MEDICAL JOURNAL** report is incorrect and support his plea for perseverance in treatment.

*** The quotation in Captain Kilner's communication was taken from a report on the 2nd Eastern General Hospital, Brighton, published in the **BRITISH MEDICAL JOURNAL** of December 5th, 1914, p. 992.

THE DAILY FOOD RATION OF GREAT BRITAIN.

DR. J. C. MCWALTER (Dublin) writes: Adverting to Professor Thompson's very interesting food figures, published in your issue of February 12th, 1916, p. 239, it surely is a shocking thing to see the Government limiting the supply and raising the price of such invaluable articles of child feeding as sugar and fruit. Unnecessary luxuries are conveyed across the sea to minister to indolence and vice, whilst the scantily-fed child is robbed of the fruit which kept away scurvy, and of the sugar so vital to its growth. And, again, are all our university chemical laboratories incapable of turning out a few hundred pounds of phenacetin or phenazone, or even of sodium salicylate? It is painful to see sick men and women deprived of analgesic drugs, which have almost become a necessity, owing to their high price.

ANDREAS VESALIUS.

BIOGRAPHER writes: We must all agree with your correspondent, "J. E. (Edinburgh)," in his observation at the end of his paragraph on "The Angulus Ludovici" (**JOURNAL**, February 12th, 1916), that the student should know something of the men whose names are embedded in anatomy. Let it be remembered, however, that there is considerable difficulty in authenticating their names. Roth of Bâle, in his important biographical work, *Andreas Vesalius Bruxellensis*, published in 1892, shows that Vesalius's family name was not *Wessels*. "The family of Vesalius was originally called *Witing*, and was once domiciled in *Wesel*, in the circle of *Cleves*; later on it settled in *Nymwegen* and, in reference to its former home, changed its name into *Wesalius*. The three weasels (Flemish *wesel*) on Vesalius's coat of arms are a play of words on its origin" (p. 58).

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