

Letters, Notes, and Answers.

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QUERIES AND ANSWERS.

INCOME TAX.

SCOT inquires as to the method of adjustment of his assessment for 1918-19 in view of the fact that he sold his connexion and retired as from October 1st last.

*. "Scot" ceases to be liable to tax on his earnings as from October 1st, even though some accounts may be paid to him after that date—that is, he is liable for the first half of the financial year only. This does not mean that his correct liability is necessarily one half of the tax for the year, because his retirement would presumably reduce his total income for the year, and thereby might entitle him to a lower rate of income tax. He is adopting the correct course in informing the local surveyor of taxes of the facts, and the usual practice in such cases is, we understand, for the surveyor to compute the liability of the vendor of the practice for the first portion of the year and of the purchaser for the second portion, and arrange for the collector to apply to each person for his share of tax which is credited against the single assessment on the practice profits. We suggest that our correspondent might write to the surveyor again, and in the event of his again making no reply—which from our general experience would seem an unlikely contingency—an application for an adjustment of the assessment might perhaps be made direct to the Commissioners of Inland Revenue at Somerset House.

PUZZLED inquires as to liability to income tax in connexion with the sale of a house.

*. If the sale of the house is an isolated transaction, and the house was not bought with the intention of reselling, no liability to income tax attaches. If, on the other hand, a "profit" is realized, and the whole transaction was of the nature of a speculation made in the hope of profit, then our correspondent is apparently liable to income tax. Any expenditure on improvements would be legitimately deducted in calculating the profit on the selling price, as it presumably is, by the carrying out the improvements. In the instances mentioned the liabilities are—A nil, B nil, C £50.

LETTERS, NOTES, ETC.

THE process of demobilization is affecting members of the medical profession engaged in all types of practice; thus Major-General Cuthbert Wallace, C.B., C.M.G., surgeon to St. Thomas's Hospital, and Colonel Maynard Smith, C.B., surgeon to St. Mary's Hospital, having relinquished their appointments as consulting surgeons with the British armies in France, and Sir Nestor Tirard, physician to King's College Hospital, who has retired from the command of the 4th London General Hospital, have returned to civil practice.

TRANSPORT OF PATIENTS: DISINFECTION.

DR. J. LEWIS THOMAS (Tuberculosis Institute, Newport, Mon.) writes: Any one who has practised in a rural district has frequently been met by the difficulty of getting acute cases conveyed to the nearest hospital, and getting bedclothes and other infective material disinfected in septic cases. Would it not be possible to make use of the ambulance cars and disinfecting lorries which will shortly be available after

demobilization? It would be a great waste to scrap these useful vehicles when they might be of much use in the future to obviate the difficulties mentioned.

THE TREATMENT OF ACUTE PNEUMONIA.

DR. F. TRESILIAN (Enfield) writes: The recent influenzal epidemic, which is now coming to a close, has given us fresh opportunities for seeing and treating acute pneumonia. I have tried various lines of treatment suggested at various times. The brunt of the epidemic in this district fell on the workers in factories and munitions, and on maid servants—that is, almost entirely on what one may call patients of the club and panel type. Owing to want of proper care and nursing, bad ventilation, dirty surroundings, and such contributory causes, most of the deaths were in the poorer class of houses; as one mounted upwards to better types of rooms, food, and nursing, one found a corresponding number of cases got well. A very great difficulty was to obtain any proper supply of suitable food, such as beef-tea, eggs, and milk and jellies. There were about eight deaths in my practice; two were in tuberculous persons with cavities of old standing, one was in a man discharged from the army for mitral and aortic valvular disease, but the compensation had been good, and he worked in a factory up to the day of his illness. All three of these cases died quickly. One death was in a child aged 2½, from empyema; the lung never expanded, though the pleural cavity drained thoroughly. One was in a man aged 80, with old mitral disease and failing ventricle.

I tried the much vaunted iodide and creosote mixture in two cases; they both died. It was commenced when the condition was diagnosed. Calcium chloride was tried in three cases, and they got better, but the best results I obtained were from a mixture of quinine and strychnine with syrup of orange or peppermint water. In two cases I added calcium chloride to this mixture. I think the combination of strychnine and quinine is the most trustworthy treatment of the present influenzal pneumonia, which is undoubtedly a mixed infection. In two cases I used pneumococcus serum (Wright). They both recovered. One was a creeping pneumonia of the right lung, secondary to a basal axillary focus in the left lung. The temperature kept up owing to the extension from one lobe to another for about sixteen days. During that time I gave four injections of serum, each being followed by a fall of temperature and corresponding improvement. I have only seen two cases of influenza develop pneumonia while they were in bed. They were both of a mild type, and did well. There are two distinct types: the sthenic or wild type, and the asthenic or quiet type. In the former morphine or opium are very useful. The quieting effect they produce is very satisfactory. Many years ago, when I was an assistant in Yorkshire, I found that the medical men there treated nearly all their cases of pneumonia with opium (gr. j, three or four times a day). But that was in pre-influenzal days. Ten grains of Dover's powder is still the most useful of all hypnotics in acute pneumonia, or gr. ½ of morphine.

PELVIC MEASUREMENT.

MR. WILLIAM R. MACKENZIE (Assistant Surgeon Samaritan Hospital, Belfast) writes: In the BRITISH MEDICAL JOURNAL of January 18th Mr. A. W. Bourne, F.R.C.S., in his interesting article on "Pelvic measurement in ante-natal clinics," states: "If measurement of the pelvis were a certain means of knowing the size of the brim, the examination and its judgement would present little difficulty, but unfortunately in the slighter degrees of contraction the measurements often give no true information," etc. May I refer him to "Remarks on roentgenographic pelvimetry," published in the BRITISH MEDICAL JOURNAL, June 1st, 1918, by which he will see that, having experienced the same difficulty with regard to uncertain measurements, I devised a method of pelvimetry which makes it possible not only to see the existence and extent of the pelvic contraction, both of the inlet and outlet, but also to measure its degree accurately, at the same time causing much less inconvenience to the doctor and patient?

LICENTIATES.

DR. J. C. MCWALTER writes from Alexandria to express the opinion that licentiates of the Colleges of Physicians and Surgeons should be given a voice in the management of college affairs. Any person holding a degree in a university has, he says, a share in its functions.

SCALE OF CHARGES FOR ADVERTISEMENTS IN THE BRITISH MEDICAL JOURNAL.

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