

EPIDEMIOLOGICAL NOTES

Infectious Diseases for the Week

Diphtheria and scarlet fever have increased in incidence somewhat in England and Wales (and in London) during the week, but both measles and pneumonia (primary and influenza) have decreased. Deaths from influenza fell by more than one-quarter, but the number is nearly twice that for the corresponding period last year. In London deaths from influenza were the same as in the previous week and fewer than were recorded last year. It appears that the epidemic of rubella is now on the wane, but exact figures are not to hand, as the disease is not generally notifiable. In some districts, however, it continues to be rife and even to be on the increase: for instance, in Manchester there were 149 cases during the week compared with 98 in the previous week, and 192 cases were notified in Derby.

For the second week notifications of cerebrospinal fever have dropped in the whole country, but in London and in Scotland the disease appears to be on the increase. The number of deaths in London relative to cases suggests that response to treatment has been less successful than in selected series already recorded, but allowance must be made for the lag between notification and the fatal issue. Of the sixty-one administrative health districts fifty reported cases of cerebrospinal fever, the same number as in the previous week. More than 20 cases were notified in London 51 (6 each in Lambeth and Wandsworth); Lancaster 45 (Liverpool 15, Manchester 8); Glamorgan 33 (Cardiff 10, Swansea 5); Yorks, West Riding, 28 (Sheffield 9, Leeds 6); Stafford 23 (widely distributed in urban and rural areas); Kent 22 (Canterbury 5, Margate 3); Surrey 22 (of which 5 were in Guildford); Warwick 21 (Birmingham 16, Coventry 4). In Scotland 33 areas were involved compared with 27 in the previous week. More than 2 cases were recorded in the counties of Ayr 9, Moray and Nairn 5, and in the burghs of Glasgow 25, Edinburgh 22, Aberdeen 8.

PARATYPHOID IN SCOTLAND

Particulars of the paratyphoid fever outbreak in Glasgow and district, referred to in these columns last week, are available in this week's returns. Of 115 cases notified 56 were in Glasgow, 13 in Paisley, 9 in Coatbridge, 1 in Clydebank, while there were 19 in Renfrew County, 15 in Lanark, 1 in Dumbarton, and 1 in Fife. Of these, 114 were paratyphoid B infections and 1 paratyphoid A. The latest reports indicate that there have been nearly 300 cases to date, but notifications are falling daily. The wide distribution of the disease suggests that some article of food prepared or handled at a central factory or warehouse is the medium whereby the infection is spread, but so far all investigations of foodstuffs have been negative.

Quarterly Return of Births, Deaths, and Marriages

Scotland.—In the quarter ended December 31, 1939, there were 86,899 live births registered in Scotland, equivalent to a rate of 17.4 per 1,000. This figure is 0.4 below the average of the five preceding years, and is the lowest ever recorded in Scotland. The previous lowest was 17.6 in 1933. Illegitimate births amounted to 6 per cent. of the total births, and is the lowest recorded for Scotland. Deaths from all causes numbered 64,413, equal to an annual death rate of 12.9 per 1,000; this figure is above that for the previous year, but 0.3 below the last five-years average; with the exception of that for 1938 it is the lowest hitherto recorded. The infant mortality rate was 69 per 1,000 live births; this is 1 below that of the preceding year and 8 below the average of the last five years, and is the lowest recorded. Among legitimate children the rate was 67, and among illegitimates 96 per 1,000. Of the infectious diseases causing death influenza displaced measles as the chief killing disease, while the increase in mortality from whooping-cough was offset by decreases for scarlet fever, diphtheria, cerebrospinal fever, and typhoid fever. For the whole group of epidemic diseases the death rate was 41 per 100,000, the same as in the previous year.

Eire.—In the last quarter of 1939 there were 13,218 births, equivalent to a rate of 18 per 1,000 population, or 0.2 below the rate for the corresponding period of 1938. Of the total births 413, or 3.1 per cent., were illegitimate. Deaths numbered 9,429, or 12.9 per 1,000, being 1 below that for 1938. The infant mortality rate was 62 per 1,000 births registered, compared with 66 for the previous year. Deaths from the principal epidemic diseases were at a rate of 40 per 100,000 population, which is 10 below that recorded in 1938.

Letters, Notes, and Answers

All communications in regard to editorial business should be addressed to THE EDITOR, BRITISH MEDICAL JOURNAL, B.M.A. HOUSE, TAVISTOCK SQUARE, W.C.1.

ORIGINAL ARTICLES and LETTERS forwarded for publication are understood to be offered to the *British Medical Journal* alone, unless the contrary be stated. Correspondents who wish notice to be taken of their communications should authenticate them with their names, not necessarily for publication.

Authors desiring REPRINTS of their articles published in the *British Medical Journal* must communicate with the Secretary, B.M.A. House, Tavistock Square, W.C.1, on receipt of proofs. Authors over-seas should indicate on MSS. if reprints are required, as proofs are not sent abroad.

ADVERTISEMENTS.—All communications should be addressed to the Advertisement Manager (office hours, 9 a.m. to 5 p.m.). Orders for copies of the *Journal* and communications with reference to subscriptions should be addressed to the Secretary, B.M.A. House.

THE TELEPHONE NUMBER of the British Medical Association and the *British Medical Journal* is EUSTON 2111.

THE TELEGRAPHIC ADDRESSES are
EDITOR OF THE BRITISH MEDICAL JOURNAL. *Aitiology Westcent, London*

SECRETARY. *Medisecra Westcent, London.*
The address of the B.M.A. Scottish Office is 7, Drumsheugh Gardens, Edinburgh (telegrams: *Associate, Edinburgh*; telephone 24361 Edinburgh), and of the Office of the Cumann Doctúirí na h-Eireann (I.M.A. and B.M.A.), 95, Merrion Square, W., Dublin (telephone 62550 Dublin).

QUERIES AND ANSWERS

Reading without Arms

Mr. E. G. SLESINGER, M.S., F.R.C.S., writes: In reference to the query of "X. Y. Z." (March 30, p. 558) in regard to the turning over of the pages of a book in bed by a patient who has lost the use of both arms, he might find a device which I used in the last war for such cases of use. The instrument employed was the type of arrow with a rubber suction disk on one end which is sold with spring guns for children. By attaching a flat flange at the end opposite to the disk the arrow can be readily grasped in the patient's teeth, and if the book is on a reading desk pressure on the page and a lateral movement of the head readily turns the page.

Potassium Chloride for Hay Fever

Dr. BOWMAN EDGAR (Kirkconnel) writes: Your "Queries and Answers" column (March 30, p. 558) contains a request from Dr. T. Pires for information on the use of pot. chlor. in the treatment of the coryza of hay fever. If your correspondent will try the effect of 5 grains ex aq., t.i.d., she will, I hope, be satisfied with the result. She may find that in some cases a single dose in the morning suffices to keep the patient in comfort more or less all day. It is said that the dosage of 10 grains is apt to lead to gastric unpleasantness.

Income Tax

Appointment—Car Expenses

"MEDICAL OFFICER" bought a car in October, 1937, while acting as a resident M.O. On May 1, 1938, he became a deputy M.O.H., using the car but receiving no car allowance. On September 11, 1939, he took over a combined post, one authority paying £20 per annum and the other a mileage allowance. What claim can he make?

** As regards his present appointment the Revenue will probably decline to regard the allowances received as being inadequate for his needs and will refuse any income tax claim—of course, on that basis the sums received will not be included in his assessment. For the period, however, from May 1, 1938,

to September 11, 1939, he is entitled to claim, under the "error or mistake" provision, that his returns were excessive as no claim for a deduction of car expenses was made. The amount deductible should be calculated by computing the whole running costs of the car, adding 20 per cent. of the capital value as at May 1, 1938, for depreciation, and applying the ratio of the professional to the private mileage.

One Partner on Military Service

"T. H." puts the following query. A. and B. are partners on an equal basis. B. is on military service and his pay is treated as partnership income. The inspector of taxes advises that "the gross military pay is to be credited to the firm's receipts and tax assessed as follows: Taking £x as the agreed income of last year, and £y as the gross military pay for this year, A. pays tax on $1/2(\text{£}x + \text{£}y)$, and B. tax on $1/2(\text{£}x + \text{£}y) - \text{£}y$ —as B. has already paid tax on £y by deduction from his pay." Is this correct?

** Yes—the War Office must tax B.'s pay as his personal income, and consequently some adjustment should be made in the apportionment of the Schedule D assessment on the practice, otherwise B. would suffer tax on an excessive amount and A. would be correspondingly favoured. It is possible that the division of the assessment may not affect the total tax payable, but it may affect allowances and reliefs, or, possibly, surtax liability

Medical Board—Travelling Expenses

"W. P." attends several boards per week at a distance of fifteen miles from his home. The return journey consumes a gallon of petrol and involves other expenses. What deductions can be made?

** If "W. P." is in general practice the simplest way is to include the fees in his general receipts, leaving the expenses to be deducted in the usual way. If, however, the fees have to be assessed separately under Schedule E there is no legal claim to deduct the expenses as they are incurred not "in the performance of the duties" but in order to reach the place where the duties are performed.

New Partnership

"J. S." puts the following query. A. employed B. as an indoor assistant for the two years to March 31, 1938, at £400 for the first year and £500 for the second year. As from that date another practice was taken over, and A. and B. became partners on an equal-share basis. The inspector of taxes has agreed to treat the practice as continuing, and has arranged for an assessment for 1938-9 on £800 (1937-8 profits) plus £500 (B.'s salary), plus £100 assistant's board—that is, £1,400 in all. In addition B.'s assessment for 1937-8 has been increased to £500. Is this correct, and how should the assessment of £1,400 be divided between A and B.?

** 1937-8 is B.'s final year as A.'s assistant, and he is chargeable on the amount of his earnings for the current year; the increase of his assessment to £500 for that year is therefore correct. The correct basis for the partnership assessment for 1938-9 is £800 plus the amount of the profits of the practice taken over; if the latter amount is less than £600 the proposed assessment of the £1,400 is excessive. What the inspector has done is to aggregate the profit of £800 with B.'s earnings as an employee, which may be convenient and may approximate in result to the current amount, but is not supportable in law. If "J. S." considers that £600 may be received from the additional practice he may be inclined to accept the £1,400; if there is likely to be a substantial difference he would be well advised not to accept the continuing basis as it has been applied by the inspector. Whatever the amount of the assessment the "equal-share" basis should be applied in dividing it between the partners: "B." is entitled for 1938-9 to a half-share of the profits, and the amount of his earnings as an employee in 1937-8 is irrelevant to that question

Rate of Tax Deductible from Interest: 1939-40

"R. H. C." makes gross payments of interest, £33 15s., on April 1 and October 1. On making the payment last October he deducted £9 5s. 6d.; how much should he deduct from the payment due April 1, 1940?

** The rate of tax, as increased by the "No. 2" Finance Act of this year, is 7s. But when the October 1 payment was made "R. H. C." could not legally have enforced deduction of that rate, and he is entitled to adjust the under-deduction of tax on making the April payment. He should deduct £14 7s. tax, being 7s. in the £ on the current half-year's interest (that is £11 16s. 3d.) plus 7s. - 5s. 6d. = 1s. 6d. in the £, insufficient deduction last October (that is, £2 10s. 9d.).

LETTERS, NOTES, ETC.

Why Drink Milk?

Dr. HILARY MAYES (Magherafelt, Co. Derry) writes: With reference to the recent correspondence on the suitability or otherwise of cow's milk as a food for the human being, I also should be glad to know of an equally efficient and cheap substitute. Among the Yoruba tribe in Southern Nigeria milk is regarded as an essential part of the diet of children up to the age of 3 years. The cows there, such as they are, are unsuitable for the production of milk for human consumption, and the only other available source of milk for the child is the mother, who suckles her child up to the age of 3 years. In order that a second pregnancy may not occur until the first child is weaned, the parents, after its birth, separate for three years. This custom naturally leads to polygamy, and family life, such as we know it, is therefore unknown among this tribe. If we wish to introduce civilization to this country—and surely family life is the basis of civilization—we must ensure that husband and wife can live together in comfort, without the continual fear of a second pregnancy ruining the chances of survival of the elder child by removing an essential constituent of its diet. In civilized countries when the child is weaned the mother's milk is usually replaced by cow's milk. If there is an efficient and cheap substitute perhaps the Yoruba might be induced to try it. Secondly, the ingestion of small numbers of tubercle bacilli in cow's milk will produce an immunity not only to bovine but to human tuberculosis. Among the Yorubas, with their non-milk-drinking habits, tuberculosis is rampant, and the native appears to have little or no resistance to it. If we give up entirely our habit of milk-drinking shall we not be throwing away one of our means of immunization, so robbing Peter to pay Paul? Lastly, in the *Journal* of March 16 (p. 460) the Japs, Chinese, and Eskimos are cited by Dr. James Adam as virile, non-milk-drinking races. But what of the mortality among infants and young children? Among the Yorubas the death rate of infants and children is appalling, and towards this an unsuitable diet makes its not inconsiderable contribution. Milk as a drink is replaced by fluids made from dried banana and gari root; but are these efficient substitutes? Certainly they are no substitutes to the infant whose mother dies at its birth, or to the child under 3 years who is succeeded by its unwanted brother or sister. Of these the former always and the latter usually dies, solely for the want of suitably prepared cow's milk.

Nocturnal Enuresis

Dr. D. CAMPBELL WATT (Southern Rhodesia) writes: In the *Journal* of January 6 (p. 8) Dr. Doris M. Odlum states: "It may be laid down as an axiom that, whatever the cause of bed-wetting, scolding and punishment should never be employed: first, because it never cures the trouble; and, secondly, because it seriously damages the child's personality. . . ." Dr. Odlum then enters upon a learned disquisition on the physical and psychological causes of the condition and lays down the corresponding methods of treatment. In this connexion I should like to quote the case of a new boy (aged 11 years at least) who was found with a pool of urine under his bed (in spite of the waterproof sheet he had brought) on his first morning in a Natal boarding school. A fuss was made by the other occupants of the dormitory. The culprit protested that he couldn't help it, and that all sorts of cures had been tried by a host of doctors and others. He was told that he wasn't to do that sort of thing here, and warned that if he did it again he was for it. He did it again, and the big hefty Dutch prefect made him bend over and gave him six of the best. That cured him; and the cure was permanent, as next term he left his waterproof sheet at home. Whether this violent treatment damaged his personality I do not know. Of course, that was thirty years ago, and before the sweet reasonableness of modern psychological methods had penetrated the skulls of school prefects.

Ampoules for Drugs

GLAXO LABORATORIES, LTD. (Greenford, Middlesex) write: The concluding paragraphs of Mr. M. Mamourian's letter (*Journal*, March 23, p. 505) suggest a failure of our use of your advertising columns. Will you permit publication of the information that there has been available since April, 1932, an ampoule to a specification somewhat better, even, than that given by Mr. Mamourian. The "G.L." ampoule has an opening of some three-sixteenths of an inch in diameter, wider, therefore, than the one-sixth of an inch quoted, and it has a flat base and stands upright on a bench or table.