

Sulphonamide Prophylaxis of Pneumonia

Q.—Sulphonamides and penicillin are useless against the virus of influenza, but would there be any point in using, say, the former prophylactically against secondary infections? Would it, for example, have any effect on the mortality from pneumonia?

A.—We know of no statistical evidence that the frequency of pneumonia complicating influenza is reduced by prophylactic sulphonamide treatment, although this result is certainly to be expected. There has been no epidemic in recent years in which pneumonia appeared often enough for such proof to be feasible. In an epidemic, the higher the incidence of pneumonia the more clearly would treatment aimed at its prevention be indicated. For fairly mild and usually uncomplicated influenza—the kind we are seeing now—the routine administration of sulphonamides is not indicated. In *The Medical Use of Sulphonamides* (M.R.C. War Memo. No. 10, 2nd ed.) the verdict on this controversial question, applying also to bacterial infections complicating measles and whooping-cough, is: "Experience favours the giving of the drug at the first signs of secondary fever, rather than as a routine prophylactic in every case."

INCOME TAX**Demobilization and Income Tax**

The system under which income tax is deducted from officers' pay is briefly that a central office, that of the income-tax assessor for the Service Department concerned, is responsible for deciding what allowances and reliefs an officer is entitled to and instructing the paying officer accordingly. Bearing in mind the fact that the three Services have been scattered all over the globe and are liable to transfer from one theatre of war to another, it is inevitable that serious difficulty must often arise in the task of seeing that the correct amount of tax has been deducted from pay by the time the last payments have been made. Press comment suggests that in some cases serious hardship may be caused by too drastic attempts to recover after demobilization arrears of tax caused by inadequate deductions during service.

The legal position is that the Service pay is assessable by the departmental authority and not by the local Income Tax Commissioners, but the assessments may be made after the termination of the service. In such circumstances, however, there appears to be no essential reason why hardship should be caused; the assessor for the Department concerned can arrange for formal notice of the amount due to be given to the demobilized officer, and collection can presumably proceed with proper regard to the officer's financial circumstances. Judging from references in the press the suggestion is that hardship is apt to arise where the authorities exercise their right, under the Regulations governing the "Pay-as-you-Earn" system, to recover the amount under-deducted by manipulating the "code" applicable to the subsequent civil earnings of employment. It may be of interest to see how this works in practice so far as available information suggests.

Reference was made above to "the correct amount of tax" to be deducted from pay, but in fact there is strictly no specific sum which alone is "correct." A taxpayer is entitled to certain allowances for the financial year, but there is no obligation on the authorities requiring them to spread the total of those allowances equally over the 365 days of the year, and that fact gives a certain elasticity to the assessor's calculations. Suppose, for instance, that an officer's pay ceases two months after the opening of the financial year—e.g., on May 5—and that during those two months he drew £80 in taxable pay and suffered no deduction therefrom. The departmental assessor can, if he chooses, regard that £80 as set off against £80 of the allowances due to the officer, thereby justifying the non-deduction of tax from the pay. In such a case there will be no "arrears," but it follows that tax on the civil earnings will be proportionately higher than it would have been if the £80 had not been absorbed by the two months' pay. That is no doubt a simple and unlikely case, but it illustrates how insufficient deductions during service may react on the deductions to be made from subsequent earnings of civil employment. The converse can, of course, occur; excessive deductions during service should in such cases either be rectified by a refund made direct or produce lower deductions from civil earnings than would otherwise be made.

If a demobilized officer has reason to think that the action, or inaction, of the Department concerned is imposing unreasonable hardship on him or that he has suffered excessive deductions for which redress has not been arranged by one means or another, he would be well advised to request the departmental assessor for a full statement of his tax position, so that he may be satisfied that that matter has been correctly and finally closed.

First Purchase of Car

R. C. has to purchase a car to start work as an "assistant with a view to partnership." Can he claim any deduction?

** Only the 20% initial allowance under the Income Tax Act, 1945, plus (while he acts as an assistant, or in any case after April 5, 1947) the depreciation allowance of 25% on written-down value.

LETTERS, NOTES, ETC.**Disseminated Sclerosis: A Request**

Dr. DOUGLAS McALPINE (Department for Nervous Diseases, Middlesex Hospital) writes: At this hospital a special inquiry into the past history of patients suffering from disseminated sclerosis is being made in the hope that some light may be thrown on the aetiology of this disease. Cases of less than five years' duration are particularly required. The co-operation of general practitioners in the London area would be appreciated. Cases will be seen during a special out-patient session on Friday afternoons by appointment only. (Ring MUSEum 8333, Ext. 310).

Coccygodynia or Proctalgia?

Dr. F. M. ROSE (Preston) writes: Dr. T. Astley Cooper (Feb. 2, p. 192) describes a case of what is obviously proctalgia fugax. I cannot find that a reference is made to this condition in Price's *Medicine*, but there is a short note in the *Encyclopaedia of Medicine*, volume X, page 519. The cause of the pain felt over the coccyx is spasm of the levatores ani. I was unacquainted with the condition until I developed it myself, possibly 15 years ago. The pain is probably more in the lower sacral than in the coccygeal area, is usually nocturnal, and is associated with some degree of constipation. Typically it begins as a dull ache which may cause a confused dream, and eventually the victim wakes. He lies for a few minutes hoping that it will pass, but is always forced to go to the lavatory and may pass a small scybalous mass. At this stage the pain grows in intensity and is generally associated with crampy pain over the sigmoid. After some minutes flatus and perhaps a small amount of faecal matter of normal consistency is passed and the pain gradually passes off, leaving the now relieved sufferer very pale and shaken. The condition is not very common, and I can recollect only two or three cases of patients and one of a colleague. One factor in the causation may be the taking of saline aperients on retiring.

Dr. W. B. HOWELL (Brenchley) writes: The condition noted by Dr. T. Astley Cooper suggests that which has been described by several authorities, including the late Sir Arthur Hurst, in recent years. It has been given the name "paroxysmal proctalgia" or "proctalgia fugax." Having experienced several such attacks personally since a severe attack of bacillary dysentery (Flexner) in India four years ago, I imagine that the pain is really a localized ring of spasm in the rectum. I agree that the pain, although vague in distribution to start with, eventually becomes localized in the region of the coccyx; it quickly reaches an agonizing intensity, occasionally accompanied by profuse sweating and breathlessness, and quickly subsides with the passage of a small amount of flatus. This latter phenomenon, I think, supports the rectal spasm as the origin of the pain. Sigmoidoscopy after an attack revealed nothing in my own case but the rather glazed appearance of the rectal mucosa which, I understand, is a common finding after bacillary dysentery. Several writers have noted varying precipitating causes for the condition, such as excessive smoking, threadworms, coitus interruptus, masturbation, etc. Personally, I have noticed that all my attacks have come on after a period of overwork and anxiety, and always at night. Various remedies have been suggested, such as rapid inflation of the rectum with air or water from a Higginson syringe, 3-minim (0.18 c.cm.) chloroform vaporoles, or amyl nitrite capsules. One patient has obtained instantaneous relief by swallowing glucose. Another has found that abstaining from tobacco cures the condition. If an attack follows coitus interruptus or masturbation the cure is obvious. It is important to exclude local disease in the pelvic colon, rectum, and anal canal, so that full reassurance can be given. Without this no other treatment is likely to be successful, as the pain is so unlike any other sensation that one is certain, when first experienced, that this must be the pain of a cancer. I have found that small nightly doses of phenobarbitone or butobarbitone, especially during periods of anxiety, do much to ward off the attacks.

Journals for Hong Kong

Dr. P. S. SELWYN-CLARKE, Director of Medical Services, Hong Kong, writes from the White House, Albany Street, London, N.W.1: I am greatly indebted to you for having published my appeal for medical journals for Hong Kong in your issue of Feb. 9. The response has been so very generous that an adequate number have already come to hand. Until it is possible for me to make individual acknowledgment of these gifts, may I thank the donors very warmly through your columns on behalf of my colleagues in Hong Kong.

Correction

Prof. R. A. PETERS, M.D., F.R.S., writes to point out two slips in the leading article on "BAL" published on Feb. 16. On page 241, line 20 of the first column, it should be "no monothiol or dithio compound." A dithiol compound is not the same as a dithio compound. Secondly, in the same column, line 14, the reference should be "Peters, Sinclair, and Thompson," instead of "Peters, Stocken, and Thompson."