

do not run to the course prescribed for candidates for the diplomas, he might take up post-graduate study of eye diseases and a course of refraction work at any of the British or Parisian hospitals which do post-graduate work. The British hospitals are cited in the Educational Number of the BRITISH MEDICAL JOURNAL, published each year early in September, and brief notices of these same hospitals will be found in the *Medical Directory* under the sections devoted to hospitals and also in the advertisement pages.

#### POWER OF ENTRY BY LOCAL AUTHORITY.

"R. P." writes: Has an inspector of nuisances employed by a rural district council the right or authority to demand admission into the private residence of an invalid, in order to inspect the house and take measurement of rooms, etc.?

"\* \* Section 102 of the Public Health Act, 1875, relating to nuisances, deals with the power of entry of the local authority. This Section states *inter alia*: "... If admission to premises for any of the purposes of this Section is refused any Justice on complaint thereof on oath by any officer of the Local Authority (made after reasonable notice in writing of the intention to make the same has been given to the person having custody of the premises) may by order under his hand require the person having custody of the premises to admit the Local Authority or their Officer. ...". Section 103 of the Public Health Act, 1875, states: "... Any person who refuses to obey an order of a Justice for admission of the Local Authority or any of their Officers on any premises shall be liable to a penalty not exceeding £5." Having regard to these sections it is likely that the magistrates would grant an order to inspect the house, but unless it was represented to them that inspection was urgently required on account of some nuisance dangerous or injurious to health, they would be unlikely to grant the order to the detriment of the sick person occupying the house. The power of the justice in this matter is discretionary.

#### INSULIN IN CANCER.

"A." asks for notes of any experience of the use of insulin in inoperable carcinoma. He would welcome suggestions as to dose, the intervals between doses, and the tests necessary.

#### INCOME TAX.

##### *Principles of Assessment.*

"A. M. H." has purchased a practice, having previously resided outside the United Kingdom, and seeks general advice.

"\* \* Our correspondent should bear in mind that income tax is payable on earnings, whether realized in cash or not, and that the amount of the net cash receipts can be substituted for the profits, computed on the value of the fees booked, only when the circumstances justify the assumption that there will not be a substantial difference between those figures. He is liable to be assessed on the basis of the past three years' profits of the practice he has purchased, but if at the end of the year he can show that for some specific cause—for example, the change of proprietorship—the profits have fallen short of the amount assessed, he can claim an adjustment accordingly. There are several guides to the income tax regulations; that published by Nelsons at 2s. 6d., or thereabouts, is a very useful one at the price.

##### *Purchase Money.*

"A. E. S." owes his late partner a part of the purchase price of his practice and pays interest thereon; the inspector of taxes insists on deducting this amount in calculating the income on which the earned allowance is due.

"\* \* The point has not been settled by judicial authority, but we should not regard "A. E. S.'s" prospects of appeal as good. In substance, "A. E. S." is assessed in respect of two incomes—his own earned income and the interest which he pays, and which is, in essence, income of his late partner. On this latter income he accounts for the tax to the Revenue and recoups himself for the amount so paid by deducting it from the interest when he pays his late partner. But that interest is investment income to the recipient, and we fear the courts would not uphold a claim to regard it as earned income of the payer.

##### *Three Years' Average.*

"NELHUL'S" income from professional earnings has been falling and consequently his average assessment is higher than his earnings for the year of assessment. Has he any remedy?

"\* \* The answer is in the negative. The special provision which authorized an adjustment was repealed after the war, and the average is now open to review only in special circumstances—for example, after a change in the proprietorship of the practice, or if an actual loss on working is incurred.

#### LETTERS, NOTES, ETC.

*Punch's* contribution to the celebration of the railway centenary takes the form of a special supplement to the issue of July 1st giving a full account of his activities as a railway historian, critic, prophet, and humorous commentator from 1841 down to the present day.

#### THE MEDICAL WITNESS.

DR. ADOLPHE ABRAHAMS (London, W.) writes: I have no doubt that the majority of your readers must have shared my experience of having been twitted by members of the legal profession with our traditional inability to avoid unnecessarily long technical terms. And I have no doubt that they will all have shared my experience of having been confronted with that choice piece of pathological hyperbole translated by the learned judge in the case as "just a bruise." I can remember hearing it in the course of at least half a dozen discussions in the past twenty years: whenever an article on the subject appears one looks for it with perfect confidence, and now I see that even an eminent King's counsel selects this venerable example in his exhortation to the medical witness to use "simple language." I confess I have always regarded the doctor who was originally responsible for this piece of evidence as a lineal descendant of Mrs. Harris: the choice perfection of the composition smells too much of the lamp. But it is possible that it really issued from the lips of a colleague whose accuracy and fluency were indeed to be envied, if we deplored his lamentable lack of a sense of proportion. And it is equally possible that one of your readers as inquisitive and as sceptical as I, but more enterprising, can supply chapter and verse. But in any case I feel it is about time that we were entitled to receive during the course of instruction when we are to be flagellated for our inability to express ourselves in "plain English," another example of what should not be said, one which is quite as convincing and, if I may say so, much more probable.

#### POSTURE TO AID DELIVERY OF DETACHED PLACENTA.

DR. CHARLES J. HILL AITKEN (Kilnhurst, near Rotherham) writes: According to Shears (*Obstetrics*), "Drainage from the vagina is favoured by the lateral position. If a patient receives a vaginal douche in the dorsal position the solution is retained, but if she turns upon her side the solution runs freely from the vagina." A patient delivered herself lying on her back. Thirty minutes later pressure from above failed to deliver the placenta, although I felt sure it was in the vagina. The midwife suggested that the patient should turn on her side. This she did, and with slight pressure the placenta was on the bed. The pelvis was roomy, the placenta small. In the dorsal position the small placenta lay in the hollow of the sacrum, posterior to the line of pressure I applied. By changing the posture of the patient the placenta was brought into the line of pressure and so was easily delivered.

#### GALL STONES IN ADOLESCENTS.

"EVE, M.B." writes: May I add yet another to the already numerous cases of gall stones occurring in young people instanced in the BRITISH MEDICAL JOURNAL during the last few months? The patient in this case was myself. I was a schoolgirl, between 13 and 14 years of age, when the operation was performed, but had suffered for a year or two from indefinite abdominal symptoms, so that the trouble must have been present at an even earlier date. Symptoms recurred periodically, and included jaundice, pain referred to the epigastrium, and a rise of temperature—sometimes to 104° F. As my condition did not respond to medical treatment and the outlook seemed desperate, a surgeon was called in. He operated as I was recovering from an exceptionally severe bout and found an enlarged gall bladder, quite empty, a widely dilated common duct, and a liver showing signs of impeded biliary outflow. Nature had evidently just effected a cure by the passage of a large stone. Drainage was instituted and I made an uneventful recovery, and have never had a recurrence of the familiar symptoms. For obvious reasons I prefer anonymity, but enclose my card.

#### A WARNING.

THE Registrar of the General Medical Council writes: I understand that advertisements for an assistant or a locum tenent have been answered by Mr. K. R. G. Shaw. Practitioners should be warned that, before engaging him, it is desirable that inquiry as to his registration should be made at the office of the General Medical Council, 44, Hallam Street, Portland Place, London, W.1.

#### CORRECTION.

WE are asked to make the following corrections in the paper on the estimation of the cardiac output as a measure of its efficiency, by Dr. T. Stacey Wilson, published in the JOURNAL of June 27th (p. 1167): Column 1, line 14 from foot, for "a certain amount of definite elasticity" read "a certain definite amount of elasticity"; column 2, line 14 from top, for "the middle line of the costal arch" read "the middle line or to the costal arch."

#### VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 32, 34, 35, 38, and 39 of our advertisement columns, and advertisements as to partnerships, assistantships, and locum tenencies at pages 36 and 37.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 12.