

INCOME TAX**Successive Appointments**

S. O. held three successive appointments during 1941-2 and joined the R.A.M.C. in Dec., 1942. He married in 1941-2 and his wife also had earned income in that and the following years. Various sums of tax have been deducted by the different employing authorities. What should he do to "clear up the muddle"?

* * The total tax payable for 1941-2 and 1942-3 is as follows:

1941-2.	Earnings of self	£326	
Deduct.	Earned income allowance	£33	
	Expenses	£1	
	Personal allowance	£140	
		£174	
		£152	
	Tax at 6s. 6d. in the £	£49 8 0	
Deduct.	Life assurance relief (£12 at 3s. 6d.)	£2 2 0	
		£47 6 0	
(The wife's income is less than the allowances due to her, and no tax is payable thereon.)			
1942-3.	Civil earnings	£210	
	R.A.M.C. pay	£127	
		£337	
Deduct.	Earned income allowance	£33	
	Expenses (uniform allowance)	£10	
	Personal allowance	£140	
		£183	
		£154	
	Tax at 6s. 6d. in the £	£50 1 0	
Deduct.	Life assurance relief (£12 at 3s. 6d.)	£2 2 0	
		£47 19 0	

The wife's liability is £217, less £80 (special earned income allowance) and £22 (ordinary earned income allowance)—i.e., £115, of which (£165-£154=) £11 is chargeable at 6s. 6d. and the balance of £104 at 10s. in the £; her total liability is therefore £3 11s. 6d. plus £52=£53 11s. 6d.

As S. O. will make his future returns to the War Office, his best course will be to deal with the branch of the Inland Revenue Department which handles that side of income-tax work, and communications should be sent to the Chief Inspector of Taxes, the Hydro, Llandudno, North Wales. We suggest that S. O. send a statement of his liability on some such lines as are indicated above to that office, together with a statement setting out what deductions of tax have been made—so far as can be stated—and ask for the whole position to be cleared up and a statement supplied showing the adjustments which have been made to rectify the original charges.

Subscriptions to B.M.A. and Medical Defence Union

"ASSISTANT" inquires whether these are allowable.

* * An assistant is in employment and is therefore assessable under Schedule E. The rule accordingly is that such subscriptions can be regarded as allowable expenses only when membership of the organizations, etc., to which they are paid is a condition in the terms of service of the appointment he holds.

LETTERS, NOTES, ETC.**Perforated Gastric Ulcer in Adolescent**

Dr. M. AUDERIAH CONYNGHAM (Monkstown, Co. Dublin) writes: Dr. David Kyle, reporting a case of a perforated gastric ulcer in a boy of 19 (March 20, p. 370), expressed an interest in any similar records. While I was house-surgeon at the Staffordshire General Infirmary, Stafford, a collier aged 17 was admitted on Sept. 25, 1941, as an acute abdomen with a short history of abdominal pain, having previously enjoyed good health. In this case, with a pre-operative diagnosis of a perforated gastric ulcer and the kind permission and help of Mr. Roy Sworn, I performed the repair of a small acute perforated ulcer on the anterior aspect of the stomach, close to the pylorus. This was quite accessible and easily repaired. The boy made an uneventful recovery.

Continuing Research on Cancer

Surg. Lieut. EDWARD F. HUNT, R.N.V.R., writes: With reference to the editorial article on continuing research on cancer (Jan. 16, p. 79), reviewing the work of the British Empire Cancer Campaign, I was extremely interested in the experiments on the breast-feeding of cancerous strains of mice. However, one is left with the feeling that the research workers on this line of investigation have been persuaded that there must be a positive carcinogen present in the high-breast-cancer strain of mice. Personally I do not believe the experiment was carried far enough. In my opinion (as put forward in previous letters to the *Journal*) one of the main factors in the formation of cancerous growths is a negative or minus factor. In other words, in a great proportion of cancers the deciding factor is a deficiency of cancer-preventing substance. Now, if in these mouse experiments it had been possible for two further groups of mice to have been suckled alternately day by day, first by the high-breast-

cancer mother and then by the low-breast-cancer mother, it might have been found that all the babies lived to be low-breast-cancer mice. If this result occurred I feel that it might prove the milk of the low-breast-cancer mice contained an anti-cancer factor, and, vice versa, the high-breast-cancer mice were hereditarily deficient in this substance. If, on the other hand, a greater percentage of the babies produced cancer, then perhaps it could be maintained that a definite positive cancer-producing substance is present in high-breast-cancer mice. I believe this last to be quite unlikely. The Glasgow Cancer Research tends to show how vitamin deficiency can produce cancer. My own theory is based on the hyperplasia of the bone marrow in pernicious anaemia patients, which, as everyone now knows, is a deficiency disease.

Treatment of Chilblains

Dr. W. N. GIBBS (West Bromwich) writes: I have found the following mixture a most satisfactory prophylactic in the treatment of chilblains: pot. bicarb. gr. 15, sod. sulphat. gr. 10, ext. colchici liq. m 5, aq. menth. pip. ad 1/2 oz. The mixture should be taken every 4 hours on the first appearance of the chilblains, or at the onset of frosty weather. It will be found that the lesions gradually subside and disappear in 5 to 9 days. The treatment can then be discontinued, but should be restarted on the first sign of any tingling or swelling which indicates the onset of another crop of chilblains. I cannot give any explanation of why this treatment should be so efficacious, but possibly there is a chemical similarity between ext. colchici liq. and nicotinic acid. The latter, I understand, facilitates the action of vitamins A and D.

A Shorter Perineorrhaphy Needle

Dr. M. H. ELLIOTT writes: Would it be correct to suggest that while the perineorrhaphy needle is not a popular instrument after our student days, it is not either a particularly efficient one; and that this may be due to the fact that the long and unwieldy handle is awkward? The suggestion is that a decrease in the length of the flat-bladed portion and also of the tubular portion by half of the handle would render it more easily used. While parturition is well tolerated, in some cases stitching is an extra burden, and it is true that the doctor is often called for this alone, with or without anaesthesia administration. The junction of the straight and curved portions should make for an efficient instrument.

Improvised Wheeled Stretchers

Major S. T. BEGGS, R.A.M.C. (ret.), writes: In reference to the notes on a wheeled stretcher in the *Journals* of May 1 (p. 542) and June 12 (p. 746), at the beginning of the war I improvised wheeled stretchers by using discarded pram wheels with the springs attached and fixing a boarded shelving by means of bolts and nuts to the ends of the springs. Straps are bolted to the boards to secure the regulation stretcher. The stretcher is released if and when required by undoing the straps. This contrivance will be found quite serviceable.

Sterility and Contraception

Mrs. MARIE C. STOPES, D.Sc., writes: In your issue of June 19 Mr. V. B. Green-Armytage says it is "remarkable that the president of the Family Planning Association should advocate the study of sterility in clinics hitherto used for birth control." The only remarkable thing in that is that they have taken so many years to imitate what I originated when I founded the first birth control clinic. I announced this in the great Queen's Hall meeting in 1921, and it has been the consistent policy of the mothers' clinics ever since that the true control of conception is that which prevents undesirable births, spaces (so that the mother can breast-feed) desirable births, and induces desired births where sterility has previously been undesired. From 1921 assistance in undesired sterility has been a feature in all my mothers' clinics.

Treatment of Whooping-cough

Dr. G. ARBOUR STEPHENS (Swansea) writes: In connexion with Dr. Richard Baker's article on whooping-cough (May 8, p. 562), I enclose a copy of an article I wrote about 40 years ago on the same subject, and as the treatment therein recommended was attended by very good results some readers may care to give it a trial. In nearly all cases one finds that the auditory meatus is hypersensitive owing to some irritation of the auditory branch of the vagus nerve. By applying a 5 to 10% solution of cocaine in glycerin and water once or twice a day to the drums and meati one is able to reduce the sensitiveness of that branch and at the same time reduce the effects of any irritation on the ends of that branch. This treatment is sometimes a relief in asthma, a disease wherein the hypersensitiveness of the drums and meati is particularly marked.

A Correction

We are asked to state that "Anaesthesin" is the trade mark of Bayer Products Limited for their brand of benzocaine. It was wrongly described as "pulv. anaesthesin (May & Baker)" in our issue of July 31 (p. 148), in the letter signed "Medical."