

the more potent the preparation the more likely it is to cause vomiting. The synthetic oestrogens, and especially stilboestrol, are very prone to produce toxic effects. Natural oestrogens, such as oestradiol and oestrone, practically never give rise to untoward symptoms. If synthetic oestrogens are to be used, substitutes for stilboestrol are hexoestrol and dienoestrol, both of which are less liable to produce vomiting. If these are not satisfactory then natural oestrogens should be employed.

For the treatment of menopausal symptoms, however, 1 mg. of stilboestrol three times a day is far too big a dose, and apart from causing vomiting it will have other undesirable effects, such as the production of endometrial hyperplasia and heavy uterine haemorrhage, etc. Given preferably in divided doses of 0.25 mg. or 0.5 mg. a day should be quite adequate—indeed there is much to be said for using small amounts of natural oestrogens rather than synthetic products. In either case the dose has to be carefully controlled and varied, and for the details reference should be made to replies to questions in the *Journal* (1944, 1, 171; 1945, 2, 35; 1945, 2, 307) or to *Gynaecological Endocrinology for the Practitioner* by P. M. F. Bishop (1946, E. & S. Livingstone, Ltd., Edinburgh).

INCOME TAX

Retirement on Falling Income

"CONSULTANT" points out that if he retires by gradually reducing his work the fact that his earnings will be assessable on the basis of the previous year means that he will during such a period be assessed each year on a greater amount of income than he is actually making. He asks whether there is any possibility of getting his "assessment based on the actual income of the year in which the tax is payable."

** Tax on such earnings is payable half in the January of the year of assessment and the balance in the following July; we assume that "Consultant's" inquiry is directed to reconciling these two payments with the profits of the year of assessment. There are two possibilities which should be considered. (a) If the actual earned income is not more than four-fifths of the earned income on which tax is payable a claim can be made for such an adjustment as will result in tax being payable on the actual earned income. But there is an important condition attached to this concession—i.e., that the fall in the income must be due directly or indirectly to the war. Possibly the contention that gradual retirement had been hastened by war strain might suffice. Also the relief has been given for the recent and present year but may not apply to future years. (b) On complete cessation of work "Consultant" will be entitled to have the tax payable for the financial year in which he retires adjusted to the tax on his actual profits of that year—e.g., if he gives up practising as from Dec. 31, 1947, the assessment for the nine months April–December, 1947, could be reduced to nine-twelfths of his earnings for the year to Dec. 31, 1947.

Cost of Typewriter

C.D. is serving with the R.A.M.C. He has bought a second-hand typewriter and expects to sell it and buy a new model next spring, by which time he will be demobilized. Similar transactions will be effected as regards provision of a car. What can he claim?

** In the first place it is most unlikely that the income tax assessing authorities could be persuaded that either the typewriter or the car is "necessary" in the performance of C.D.'s duties in the R.A.M.C., and no allowance will accordingly be made against his Army pay. When he resumes civil practice he will be entitled to depreciation allowance in respect of the car (an initial allowance if the car is bought after resumption) but not in respect of the typewriter—typewriters being regarded as "implements, utensils, or articles employed for the purposes of the profession" rather than "machinery or plant."

Deduction for Use of Premises

A.B. occupies large premises which were formerly used as a nursing home. Several of the rooms are not even in occasional use. The inspector of taxes claims to reduce the proportion of the rent or annual value regarded as applicable to the professional use of the premises from one-half to one-third.

** Prima facie A.B. seems to be justified in pressing for allowance of one-half. The basic question is not what floor-space is available for the two respective purposes but what is a fair division of the rental, having regard to the relative advantages of the premises residentially and for professional use. Further representations might be made to the inspector of taxes coupled with an intimation that if the old ratio is disturbed the point will be taken to appeal before the District Commissioners.

LETTERS, NOTES, ETC.

International Association of Hospital Librarians

The International Guild of Hospital Librarians held its first conference in Paris in 1936, its second and last in Berne in 1938. A third conference was planned for London in 1940 but never took place. It will be remembered that in 1936 there was no very definite organization of the International Guild, which consisted mainly of individual subscribers and of two national sections—the British and the French. The Order of St. John in Jerusalem and the British Red Cross Society have now formed a joint committee to administer certain funds which remain as a result of collections made during the war. This joint committee has lately taken over the Hospital Library Department of the Red Cross and St. John and it also publishes a bulletin. Meanwhile, the Guild of Hospital Librarians, whose membership is now purely British, continues its work and publishes the *Book Trolley*. From letters and personal contacts it is clear that an exchange of information and suggestions would be widely welcomed. There still seems to be a need for a forum open to all concerned. Mrs. M. E. Roberts, hon. sec. of the former I.G.H.L., is anxious to get in touch with hospital librarians, doctors, and others who are interested, either by personal contact in London or by correspondence, which should be addressed to the International Association of Hospital Librarians, British Medical Association House, Tavistock Square, London, W.C.1.

Blanching and Blushing Baby

Dr. MYLES SHELLY (Waterford) sends the following query: I delivered a female child eight weeks ago. It was an easy low forceps delivery with no pressure marks of any sort on baby. The day after delivery the nurse in charge drew my attention to the following facts: (1) When the child was on its back it appeared quite normal. (2) On turning the child on either side, within a few seconds the uppermost half of its body from its scalp to a point just below its xiphisternum became quite blanched, while the side on which the child was lying became engorged and scarlet in colour, the midline of the upper half of the body being the definite line of demarcation. No respiratory or cardiac distress was noticed in whichever position the child was laid. (3) When the child was laid on its back the colour became normal again within a few seconds. The child's heart and lungs were investigated by four other doctors as well as chest x-ray, but nothing abnormal could be found. The child now being eight weeks old, these phenomena have completely disappeared. I would be very glad of an opinion as to the possible cause.

Antimalarial Drugs

Dr. RYAN MACMAHON (Chobham) writes: The answer to Dr. C. S. P. Hamilton's query (Oct. 26, p. 638) may be discoverable in the fact that numerous drugs and substances are not up to sample—e.g., an airtight tin of pyrethrum powder, used for experimental purposes, gave me such excellent results that it was found possible to dispense with mosquito nets; elsewhere pyrethrum powder was denounced as worthless. The explanation in this case was that the latter powder had been stored in open drums and sacks, and had thereby lost its efficacy. Similarly, certain antimalarial drugs have fallen into disfavour because their wartime substitutes have been inferior imitations. Dr. Hamilton's remark that antimalarial "results differ so much in different countries, and even zones" goes far towards answering his own question.

Varicose Veins

Dr. SARA FIELD-RICHARDS (Freshford) writes: I am delighted to see that at last attention has been drawn to the immense importance of varicosities to the community. Mr. Rowden Foote (Nov. 2, p. 680) calls attention to the fact that 10% of the hospital admissions throughout the war were due to this prevalent disease. It was not war injuries and the common ailments of mankind with which our hospitals had mostly to contend, but with this much neglected condition of varix. Anyone who, like myself, has been in general practice for many years and has realized that 10% of my patients suffered from a varicose condition, either minor or major, must appreciate how totally inadequate hospital arrangements are for their specialized treatment. I hope Mr. Foote's letter will do some good to the community in calling the attention of hospital administration to the crying need for specialized clinics.

Correction

Dr. D. E. SANDS writes: I regret to state that owing to a typing error the word "psychotic" has been wrongly inserted instead of "psychiatric" in line 12 of my letter in the *Journal* of Nov. 23 (p. 793). Since such a word makes no kind of sense with the preceding lines I shall be very grateful if you are able to publish a correction.