

## Letters, Notes, and Answers

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### QUERIES AND ANSWERS

#### Dermatitis of the Feet

"H. A." writes: A young healthy girl of 17, brilliant at athletics and games, is incapacitated from taking part in these hobbies for long stretches because she gets attacks of acute eczema of the feet after a short run or game in rubber-soled shoes. I wonder if any reader could tell me of a sports shoe with a rope or other sole not likely to bring on this annoying trouble.

#### Income Tax

##### *Deduction for Board, etc.*

"J. F." is entitled under his agreement of service to a gross salary of £500 from which, however, £150 is deducted for board, washing, and laundry. In many cases similar appointments elsewhere are held on terms that the M.O. is entitled to £350 salary, plus board, etc., which is valued at £150. Such M.O.s are in effect receiving the same total consideration as "J. F." but pay tax on £350 only, whereas he is assessed on £500. Is that correct?

\*\* Yes. The question was decided by the Court of Appeal in 1926 in the test case of *Machon v. McLoughlin*. The underlying consideration is that, normally, remuneration received in a form which is not convertible into money is not taxable, and consequently, where the total remuneration consists of a salary plus advantages of that nature, only the amount of the salary is taxable. Consequently M.O.s receiving £350, plus board, etc., are in a favourable position as compared with other salaried taxpayers. Unfortunately for "J. F." and others similarly placed the case quoted above decided that a deduction from a gross salary for board, etc., did not have any effect for income tax purposes, and he is therefore chargeable on the full £500.

#### *Assessment*

"LONICERA" was appointed medical superintendent at a salary of £1,200 from October, 1935; previously he had been deputy medical superintendent at a salary of £800. He has been assessed for 1936-7 at £1,200—instead of £1,000 on the basis of his 1935-6 earnings—on the ground that as from October, 1935, he held a new appointment. Is that correct?

\*\* The assessment appears to be legally justified by Section 45(4) of the Finance Act of 1927, which provides for assessment on the current year's basis where the person first held the office or employment in the year preceding. It is, we think, correct to say that as from October, 1935, our correspondent held a new "office," and that justifies, in law, the application for 1936-7 of the current year's basis. We believe, however, that the provision is not in fact applied when the change in the nature of the appointment is comparatively small, and "Lonicera" might write

to the Board of Inland Revenue, Somerset House, W.C.2, stating the facts and asking for reconsideration of the proposed charge.

### LETTERS, NOTES, ETC.

#### Drug Treatment of Influenza

Dr. JOHN T. MACLACHLAN (Dornoch) writes: For many years I have found that 20 grains of sodium salicylate every two hours for five or six doses brought all my influenza cases to an end in twenty-four hours. This treatment is similar to that employed in the early stages of rheumatic fever. But that treatment is useless in pneumonia, which is often confused with influenza. Indeed, if the sodium salicylate treatment in the above doses does not correct the influenza the probability is the case is one of pneumonia. By influenza I mean a disease that starts suddenly with a severe headache, an abrupt rise of temperature, and very severe myalgic pains all over the body, particularly affecting the muscles of the back, which are extremely tender to pressure with the finger, so that the patient starts suddenly on pressing the muscles in the neighbourhood of the scapula. For women the dose should be 10 to 15 grains. English people, in my experience, are more sensitive to drugs than the Scottish, so that the appropriate dose for them is 15 grains for a man and 10 grains for a woman.

#### Too Much Zeal

An overworked medical man practising in a northern suburb of London sends us a telegram which was delivered to his house at 7.20 a.m. one day last week. The purpose of this message, signed by a firm of manufacturing chemists, was to recommend strongly one of their products "for personal protection and that of patients in present flu epidemic." Our correspondent remarks: "It is to be hoped that the proprietors of the article therein advertised will soon realize that a medical man at a busy time like the present is more likely to resent than to appreciate this new method of forcing their wares on his attention." The same complaint reaches us from other readers.

#### An Insulin Booklet

Boots Pure Drug Co. Ltd. have issued a new and revised edition of their booklet on insulin in the treatment of diabetes mellitus. Part I deals with the history and properties of insulin, and a description is given of the preparation, testing, and standardization of Messrs. Boots' product. Part II deals with the diagnosis and treatment of diabetes, and contains the line ration diet scheme. Particulars are also given for carrying out urine sugar tests, tests for ketones, and a glucose tolerance test. The booklet concludes with references to the more recent papers and books relating to insulin therapy. Copies may be had on application to the Wholesale and Export Department, Boots Pure Drug Co. Ltd., Station Street, Nottingham.

#### Dr. Barell's Festschrift

With reference to our review, headed "Modern Drugs" (December 26, 1936, p. 1310), of the *Festschrift* published in honour of Dr. E. C. Barell's forty years' service to Messrs. Hoffmann-La Roche we are asked to say that a few copies of this book are available for the libraries of medical schools and societies. They can be obtained on application to Roche Products Ltd., 51, Bowes Road, N.13, so long as the supply lasts.

#### A Warning

We are informed that a man in London is passing himself off as a doctor, forging cheques, signing IOUs, and borrowing money from medical men, dentists, and chemists. Medical men are warned against this impostor, and if approached by him should communicate with the police.

#### Corrections

The obituary notice of Sir David Semple published last week said that he was assistant professor of pathology at Netley in 1904-9. This should have been 1894-9. Sir David retired from the R.A.M.C. in 1903, and in 1904-9 was working under the Indian Government at Kasauli.

On January 16, at page 145, we published a letter from Dr. W. H. Gossip on the further progress of the patient about whom he wrote in the *Journal* of January 9 (p. 69). In Dr. Gossip's letter "She has had 'fits'" should have read "She has had *no* 'fits.'"