

Letters, Notes, and Answers

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QUERIES AND ANSWERS

Chronic Glossitis

"APPLEBY" would gratefully receive hints on treatment for an obstinate chronic glossitis (following general debility consequent upon septicaemia) which resists all the familiar forms of medication.

Gas Dispersion in Pyelography

"BORBORYGMUS" writes: Is there any satisfactory method of obtaining a clear field unobstructed by intestinal gas in cases in which intravenous pyelography has to be done? If so, how long beforehand must the patient be prepared for x rays?

Treatment of Keloid

"F.R.C.S." (Chikmagalur) writes: A patient, aged 46, with a small papilloma in her breast and a history of bleeding from the nipple, had her breast excised nine months ago, and has developed a keloid eight inches by half an inch all along the scar of the operation wound (Stewart's incision), round which she has been feeling "pins-and-needles." Would radium help to relieve her condition? If so, would any of your readers give details of its application, mentioning the dosage, etc. If not, what other measures for her relief might be suggested?

Income Tax

Cash or Earnings Basis

"D. L." inquires whether it is correct that inspectors of taxes accept the cash basis in the case of medical practitioners; he has made only one year's return and already finds the earnings basis "confusing and incorrect."

** It is of course a truism to say that the assessable profit is the excess of the gross income over the expenses of the practice. The gross income for income tax purposes is, strictly, the amount of the bookings for the year less a carefully estimated deduction for loss by bad and doubtful debts. When a practice has been running for some years and is neither expanding nor contracting the gross income so calculated for a year will normally be the same as the amount of the cash receipts in that year. In such circumstances the revenue authorities will often accept returns on the cash receipt basis. In the first two or three years of a practice the cash receipts do not provide a true indication of the amount of the gross earnings, and this apparently applies at present to our correspondent. The earnings basis may be "confusing" but should not be "unfair" if a proper deduction is made for probable loss by bad debts.

Income from Abroad—Remittances

"M.R.C.S."—to whom a reply was given in our issue of March 27—inquires further as to the scope of liability on remittances.

** There is an old law case authority for the view that any amounts remitted to this country would be liable as income, even though ostensibly capital, if there was foreign income sufficient to cover the amount. But that has been modified by more recent decisions, which have, however, left the position rather complex. Taking the specific points raised by "M.R.C.S.": (a) sums representing savings and transferred to England prior to arrival here would in our opinion not be liable to tax unless the remittance was made in the same financial year (ending on April 5) as the visit to this country; and (b) a sum paid by cheque on a bank outside the United Kingdom would be liable as a remittance of income if paid for current living expenses, but not if paid for capital goods—for example, furniture of a house.

LETTERS, NOTES, ETC.

Short-wave Therapy

Dr. C. H. DALTON, D.M.R.E. (Ipswich), writes with reference to Dr. H. J. Taylor's letter (*Journal*, May 8, p. 1008): Research work has been carried out on the Continent for over ten years by Dr. E. Schliephake and others, and these observers produced considerable evidence that the ultra-short wave-lengths (for example, 6 metres) act quite differently in acute infections from the longer wave-lengths (for example, 30 metres). A representative of one American firm that markets a short-wave machine in this country informed me that this operates on a fixed wave-length of 25 metres, and if other work in America has been conducted on this wave-length the results may well suggest that a specific action has not been obtained. I have been working with ultra-short waves (6 metres) for over two years, and I am convinced that there is a specific action obtained from the nature of the radiation itself. A matter of this description cannot be entered into adequately in the course of a brief letter, but under this treatment I have seen a number of acute infections, such as acute streptococcal lymphangitis, in nurses and members of the resident medical staff at the East Suffolk Hospital, subside in forty-eight hours. Regarding chronic rheumatic infections, I agree that heat is the main consideration. In a superficial joint that is easy to approach—for example, a knee-joint—I doubt if there is any considerable improvement on the results obtained by long-wave diathermy; but in the case of deep structures—for example, a hip-joint—there is no doubt that the results of short-wave treatment are considerably better.

Explanation and Apology

RICHARD COSTAIN LTD. (London W.C.1), write: In the booklet recently issued by our firm in connexion with a block of flats in Dolphin Square the name of Mr. Hope Carlton, F.R.C.S., was mentioned as being a doctor in residence there and available in emergency. We regret to say that Mr. Hope Carlton's name was inserted in this booklet without any authority from him, without his authority being sought, and without his knowledge, and we desire to express to him our sincere apology for the unauthorized use of his name and any inconvenience that he may have been caused thereby. Mr. Hope Carlton is not practising at or from Dolphin Square, which is his private residence, but he is continuing to carry on his practice as a consulting surgeon as before.

Corrigenda

In the paper on "Endometrial Biopsy" by Drs. Sharman and Sheehan on page 965 of the *Journal* of May 8 a printer's error occurs involving the omission of a line. The paragraph under the heading "The New Technique" should begin: "To overcome these various imperfections in the technique the present instrument has been devised, and has proved eminently satisfactory after extensive trials."

In the bibliography to the article on hereditary sebaceous cysts by J. T. Ingram and M. C. Oldfield (*Journal*, May 8, p. 960), a reference, printed as Bossellini, P. L. (1898), *Arch. Derm. Syph.*, Chicago, 45, 81, should have read Bossellini, P. L., (1898), *Arch. Derm. Syph.*, Wien, 45, 81.