

Letters, Notes, and Answers

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ANY QUESTIONS?

Prophylactic Use of Vitamin K

Q.—*In view of the importance of preventing haemorrhage in the newborn, is it worth while giving some form of naphthoquinone to mothers just prior to childbirth in order to prevent hypoprothrombinaemia?*

A.—The incidence of haemorrhage of the newly born is significantly reduced when vitamin K (menaphthone B.P. 2-5 mg.) is given to the mother not less than 5 hours before delivery. Although the subject is still controversial, and some authors doubt whether the gain is great enough to justify the cost, it would be reasonable to administer vitamin K intramuscularly to mothers as a routine, to reduce the risk of intracranial haemorrhage, and then to treat the baby with vitamin K, 1 mg. by mouth, on the first five days of life.

Prostigmin for Deafness

Q.—*Is prostigmin of use in the treatment of catarrhal deafness?*

A.—It seems that prostigmin temporarily increases the acuity of hearing, and having noticed this T. C. Davis and J. C. Rommel (*Arch. Otolaryngol.*, 1939, 29, 751) tried it as a treatment for chronic deafness. The benefit they claimed has not been confirmed by other observers, though sometimes there is an apparent improvement which may be due to other simultaneous treatment. Houser, Campbell, and Schluederberg gave it a good trial with audiometric tests and dismiss the results as negligible.

Temperature-taking in Tuberculosis

Q.—*How long should the ordinary half-minute thermometer be left in the mouth in cases of pulmonary tuberculosis? I frequently observe readings as follows: at 2 minutes 97.5° F.; 5 minutes 98° F.; 10 minutes 98.8° F. What valuation should be placed on such readings?*

A.—Temperature-taking by ordinary clinical methods gives a relative rather than an actual observation. In the treatment of pulmonary tuberculosis changes in the type of chart are more important than the figure of any actual reading. Therefore to get a reliable chart for guidance (1) the same thermometer should always be used; (2) it should be kept in the mouth for the same time (for a half-minute thermometer it is immaterial whether the time chosen is 2 minutes or 5 minutes); (3) the temperature must always be taken at the same time each day and under the same conditions—preferably after one hour's rest—and no food or drink should have been taken for at least half an hour beforehand.

Treatment of Intermittent Claudication

Q.—*What treatment is recommended for intermittent claudication?*

A.—Intermittent venous occlusion, by a hydrostatic or electric pump, gives very good results in earlier cases of intermittent claudication. Intravenous plasma transfusions of 800 c.cm., at weekly intervals, for four or five times, benefit the pain, the trophic lesions, and the walking power.

INCOME TAX

Absence at Night: Cost of Meals, etc.

H. D. has been performing duties at a hospital clinic owing to the absence of the M.O. there. He has had to be away from his house one night a week with consequent expense for meals, etc. Is this expense deductible?

* * It depends on whether H. D.'s earnings are assessable under Schedule D or Schedule E. If, as would seem to be the case, he is in practice and has taken on this extra work as an addition to

his normal work, we think the fees received may be regarded as part of the professional earnings assessable under Schedule D, and in that case the *extra* expense he is put to can be deducted for income-tax purposes. If, on the other hand, H. D. held an appointment and in effect has accepted an additional appointment, then the income from each is legally assessable separately, and the expenses in question are not strictly deductible. It might perhaps be worth while, however, even in the latter case, representing to the inspector of taxes the hardship of the case, and asking him to regard the earnings as resulting from one combined appointment, the duties being exercised in two places, and consequently necessary and allowable expenses being incurred.

Assistant Providing Car—Allowance

E. H. is employed as an assistant to a firm of doctors, and as a condition of service must supply a car. All running expenses are borne by the firm. What allowance can he claim? The car is used for professional purposes only.

* * He can claim the depreciation allowance—i.e., 20% of the cost price for the first year, and thereafter 20% of the value as written down by the percentage. The allowance as so calculated is then increased by one-fifth.

Service in the Forces—Expenses

“SURG. LIEUT.” incurs expenses (a) as a member of professional associations, (b) for professional literature, and (c) for books and instruments. Is he entitled to any deduction or allowance on this account?

* * The question is governed by the statutory rule relating to Schedule E which provides for the deduction of expenses incurred “wholly, exclusively, and necessarily in the performance of the duties of the office.” If membership of a specified association is a condition of appointment to an office, then the annual fees payable to that association are allowable; otherwise the deduction is barred by the word “necessarily.” Similarly with regard to literature, instruments, etc. If an employee is required to provide them himself then the annual cost of maintenance is allowable, and not otherwise. This application of the statutory rule was supported in 1925 by the High Court in the case of *Simpson v. Tate*.

Return to Civilian Employment

“A1” joined the Forces on Jan. 7, 1941; prior to that he held an appointment at £525 per annum. He returned to civilian employment, on a salary of £600, on Jan. 15, 1943. On what basis should he be assessed?

* * Legally there is a definite break between civil and military appointments, and a change from one to another involves “cessation” of one employment and “commencement” of another, with the result that “A1” would become liable on the basis of his earnings of the current year for 1942-3 and 1943-4. If, however, he was assessed for the first year of his military service on the basis that his employment had been continuous and that basis operated adversely, the income-tax authorities will no doubt continue to regard the employment as continuous, notwithstanding his return to civilian employment, if that should now be favourable to him. (“A1” does not give sufficient details to show whether that is the case.)

LETTERS, NOTES, ETC.

“B.M.J.” Lost through Enemy Action

MR. CYRIL C. BARNARD (Librarian, London School of Hygiene and Tropical Medicine, Keppel Street, Gower Street, London, W.C.1), MR. LESLIE T. MORTON (Librarian, St. Thomas's Hospital Medical School, London, S.E.1), and MR. W. R. LE FANU (Librarian, Royal College of Surgeons, Lincoln's Inn Fields, London, W.C.2) write: The Medical Library Association of America has given British medical libraries much help in the replacing of journals lost in transit from the U.S.A. The serious inconvenience caused by these losses in this country has been much mitigated by such help, which has been given to member and non-member libraries alike. A recent letter from the association reports the loss by enemy action of all copies of the *British Medical Journal* for March 15, 1941, and appeals for help in replacement. The above British members of the Medical Library Association would therefore be grateful if any of your readers who can spare their copies of this issue would send them to one of the addresses given. We have undertaken to forward them to medical libraries in America. So much has been done for British libraries that we welcome this opportunity to return in some measure the timely help which colleagues in America have given us.

Correction

The date on which the B.M.A. deputation met the Minister of Food to urge pasteurization of milk (*Journal*, Feb. 27, p. 265) was Feb. 18.