

the subcutaneous implantation, under local anaesthesia, of 6 tablets of 100 mg. testosterone, the effect lasting six to twelve months. This treatment, however, will not increase the size of the testes and may even diminish them by pituitary inhibition. Should, therefore, the endocrine disorder be due to a primary pituitary deficiency, the testosterone treatment should be followed by, or combined with, gonadotrophic therapy.

INCOME TAX

Sale of Property: Tax on Civilian Earnings

M. G. recently sold a house, making £300 profit on the sale. Is this liable to income tax? Should he be paying tax on civilian earnings up to June, 1942?

* * Assuming that the house was not bought with the intention of selling it to make a business profit out of it, the £300 represents a "capital" profit and is *not* taxable. Apparently the civilian earnings ceased at June, 1942; if so no tax would be payable thereon for a subsequent period, but M. G. would normally be liable to discharge any tax due for the period to that date, and there might be some delay on the part of the authorities in applying for the payment. If, however, tax on civilian earnings remains unpaid, M. G. should ask for it to be held over as he would seem to have a claim under Section 6 of the Income Tax (Offices and Employments) Act, 1944, for relief to the extent of the unpaid tax.

Rent for Consulting Rooms

"DELTA" started a consulting practice a year ago, living in temporary accommodation at £2 2s. to begin with and subsequently renting a furnished house at £5 15s. 6d., as a fixed address and telephone number were essential. What rent can be set against his professional receipts?

* * The normal basis of calculation is to apply the ratio of private to professional use, and "Delta" would find it difficult to avoid that basis even on appeal. So much depends on the facts of the case that any general rule would tend to mislead. We can only advise him to divide the rent according to the number and value of the rooms used respectively for private and professional purposes—remembering that the ground floor front is the most valuable part of the premises.

"Pay as you Earn"

A. R. asks whether a medical man acting as an assistant on a monthly salary comes within "pay as you earn."

* * Yes.

"Pay as you Earn": War Bonus

M. S. has received an increase in remuneration to salary £550 plus £100 allowance and £49 11s. war bonus, total £699 11s., as from March, 1944.

* * He comes within the "pay-as-you-earn" arrangements as from April 5, 1944; the £600 limit under the 1943 Act was removed by the Act passed last month. The war bonus is liable to tax in the same way as the salary.

LETTERS, NOTES, ETC.

A "Super" Vitamin: Disclaimer

Sir FREDERICK GOWLAND HOPKINS, O.M., F.R.S., writes: During the last few days a statement has been made in certain organs of the Press that I am devoting my remaining years to the study of a "super" vitamin. This statement has implications which are not justified, and has caused me some distress. I should be most grateful if you could spare space in your columns to say that it is entirely untrue.

Erythema Nodosum

Dr. H. GUY DAIN (Birmingham) writes: In "Any Questions?" of April 1 (p. 481), under the heading "Erythema Nodosum," is the statement that "by the time the skin lesion appears it is too late to use sulphonamide treatment." This is contrary to my experience that in many cases of streptococcal origin almost dramatic cures have been obtained by the use of the original sulphonamide. "It is only fair to say that the course of other cases has not appeared to be influenced."

Argyrol and Ephedrine in Saline

RONA LABORATORIES Ltd. (London, N.W.2) write: In your issue of March 11 Messrs. E. W. Barstow and T. D. Whittet, writing on the mixture of argyrol and ephedrine in normal saline, refer to "the proprietary article." This obviously means our nasal drop "argotone," and we ask the courtesy of your column to comment on their statement. Anyone who has read the communication from Messrs. Barstow and Whittet might well be under the impression that the mixture prepared according to their own process and the proprietary article are "indistinguishable." If, however, one reads carefully a subsequent article signed by the same authors and published in the *Pharmaceutical Journal* of March 25 (p. 121), it can

be seen that the preparation made according to their process shows a precipitate after six weeks. It is therefore obvious that their preparation is not chemically and therapeutically speaking "indistinguishable" from "argotone," for which we claim stability for many months under conditions not nearly as good as those prevailing in the Charing Cross Hospital.

Urinary Damage due to Sodium Bicarbonate?

Dr. E. G. COHEN writes: Mr. J. T. Rice Edwards's letter (Jan. 22) on suppression of urine in a case of partial gastrectomy was interesting. The patient had 14½ g. sulphathiazole (the odd tablet number seems erroneous with even tablet dosage) and presumably 12 to 15 drachms of sodium bicarbonate. On Dec. 2 this patient had, in my opinion, extrarenal uraemia with suppression of urine. No mention is made of delayed shock owing to fluid imbalance, so I take it this factor can be ruled out. The pH of the urine, and whether any debris or crystals were passed in the first specimen, are not mentioned. In the absence of these observations, I would point to a similar occurrence—viz., alkalosis—and with it uraemia as gauged by high blood urea levels—for example, 300 mg. %—in cases of peptic ulcer taking sodium bicarbonate indiscriminately. A normal person requires to ingest some 4 to 5 g. of sodium bicarbonate before passing alkaline urine. In this case the total dosage was about 50 g. over three days. The mechanism of the coincident uraemia is ill understood; I certainly have had no satisfying explanation from the biochemists. Sulphathiazole is the most soluble of the "sulpha" drugs, and though it may have been responsible for urinary damage on a dose of 14½ g., I am of the opinion that the sodium bicarbonate was to blame. The treatment by hydration of the patient was excellent therapeutically.

Premarital Examination

In the *Journal* of March 4 (p. 347) a question was asked about premarital examination. A correspondent draws our attention to the pamphlets issued by the Eugenics Society (69, Eccleston Square, London, S.W.1). One pamphlet is entitled "Health Examination before Marriage," which is addressed "to those about to get married: also to their parents." Notes are issued, too, for the doctor who conducts the prenuptial examination, and a schedule is provided, part of which is to be completed by the applicant, and part of it is to be filled up by the examining doctor. The society will issue the schedule to doctors only—not to patients—at a price of 1s. (including the notes for the examining doctor).

Baptism of Non-viable Infants

Dr. A. PINEY (London, W.1) writes: It is not correct to state that in the Roman Church baptism "may be performed in case of emergency by any adult lay communicant" (April 8, p. 511). The position is that the infant can be validly baptized by any adult who intends to do as the Church does: the question whether the adult be a communicant or not is irrelevant, as are all his (or her) other beliefs and habits. All that is required is the performance of the rite in its bare essentials, together with the proper intention. Furthermore, there is nothing to restrict this power to adults: prudent adolescents—e.g., probationer nurses—can baptize validly. The baptism of premature infants, either *sub conditione* or absolutely, is not covered by a rule as simple as you suggest. It is safe to say: if the child is obviously alive, it can be baptized absolutely, but, if there is any doubt, baptism must be conditional—i.e., "If you are alive, I baptize you, etc." May I refer those who wish for accurate information on this and similar matters to *The Catholic Doctor*, by Father A. Bonnar, O.F.M.

The Rev. A. WILSON (Newcastle-upon-Tyne) writes: I have read with interest the reply given under "Any Questions?" on the subject of advice to be given as to baptism in the case of non-viable infants (April 8, p. 510). The reply is, I think, in some respects inaccurate, and perhaps doctors who are interested in this point might like to know Anglican and Roman teaching on the point. (1) From the standpoint of moral theology the separate existence of the child is not judged by whether it "gave signs of life after being completely free from the mother," but from the moment of the infusion of the rational soul, generally held to be at, or shortly after, conception. Therefore not only must baptism be given, if necessary, before actual birth (in this case by the doctor or midwife), but also to any prematurely delivered product of conception. (2) In case of emergency baptism may be given not only by "any adult lay communicant," but by anyone, not even necessarily himself baptized, so long as he has sufficient use of reason, and employs the right matter and form. It is, of course, *preferably* to be given by a cleric before a lay person, and preferably by a baptized person before an unbaptized.

Corrigendum

The visual angles described in Mr. H. C. Weston's letter on characteristics of vision in fine work (April 15, p. 539) should have been given in seconds ("). The correct references are: 3.125" (secs.), 24.14", 3.39", 24", and 25".