

this case is not rate-aided) not living with relatives or friends may be placed under care by summary reception order made by a judicial authority on the application of the constable, relieving officer, or officer of the parish.

This does not apply to a rate-aided patient. A rate-aided person of unsound mind is placed under care by a summary reception order made by a justice of the peace. This needs a statement of particulars and one medical certificate. The same procedure may be applied to a person of unsound mind, whether rate-aided or not, who is wandering at large, or to a person who is neither rate-aided nor wandering at large but is of unsound mind and either not under proper care and control or cruelly treated or neglected. A relieving officer or constable may place a rate-aided person of unsound mind or one wandering at large in the observation ward of an infirmary; he is there visited by a justice, who may issue an order detaining him there for fourteen days. In all rate-aided cases the application for a summary reception order is made to a justice of the peace by the constable, relieving officer, or overseer of the parish in which the patient is found.

The practitioner is recommended to read the 1890 Act, or the summary of procedure which will be found in the standard textbooks of forensic medicine.

## INCOME TAX

### Colonial Medical Service

H. W. asks as to the position if he buys a house in this country for the use of his wife and of himself when he is on leave.

\* \* He will become a British resident, and will be liable to British income tax on the income which he remits to or draws in the United Kingdom. The usual personal allowance would be claimable. The position would be the same if the house were the property of the wife.

### Loss on Sale of Practice

D. O. C. A. has sold his practice for £1,000 less than he paid for it some years ago. Can he claim an allowance for the loss?

\* \* No. The transfer of a practice is a *capital* transaction, and any gain or loss arising out of it cannot be taken into account in calculating income.

### Assistant: Employment of Wife

J. M. is an assistant in general practice. His house is provided for him by his principal and some consultations will be done there. He asks, Can I claim allowance for my wife (say, £80 a year) for answering the telephone, etc., or expenses of maid for the same purpose?

\* \* J. M. is assessable under Schedule E and any expenses allowable must therefore be incurred "wholly, exclusively, and necessarily in the performance of the duties of the employment." We very much doubt whether he could maintain that proposition on appeal. If he can, then a reasonable amount—having regard to the time required—could be charged as an expense, whether paid to the maid or to the wife.

### Resumption of Practice after Service

"INQUISITIVE" was released from the Army in June, 1945, and resumed his (specialist) practice in July, 1945. On what earnings is he taxable (a) for 1945-6 and (b) for 1946-7?

\* \* (a) On the earnings of that year—i.e., his Service pay (on the basis of a proportion of the previous year's pay) and his actual civil earnings to April 5, 1946. (b) On the amount of his professional profits for the year to July, 1946. Depreciation of the car can be claimed (a) on a proportion of £126 at 20% = £25; assuming that civil work started on or about July 5, 1945, the allowance would be 9/12ths of £25—i.e., £19, plus 1/5th—i.e., £23; (b) on £126 - £19 = £107 at 20%, plus 1/5th—i.e., £28.

### Employee: Board and Lodging of Family

S. H. is contemplating employment at an institution. What would be the position as regards income tax if his service agreement provided for payment of a salary of £x plus free board and lodging for himself, his wife, and his six children.

\* \* The matter is not free from doubt. In the old leading case on this question the employee was required to reside on the premises in the interests of his employer, whereas in this case it is the interests of the employee which would be served by having the family residing at the institution. The cost of their board and lodging is the primary responsibility of S. H., and if the managing committee bear that cost for him it might be held that it was equivalent for income-tax purposes to a payment made on his account. S. H. is advised to obtain, if possible, the opinion of the local tax office before entering into such an agreement with the institution.

## LETTERS, NOTES, ETC.

### Vitamin E in Neuromuscular Disorders

Dr. M. D. WRIGHT writes from the Research Laboratories of Vitamins Ltd.: On page 420 of the *Journal* of March 16 a short summary is given of the present general opinion of the action of vitamin E in neuromuscular disorders. One admits that the desire to see clinical improvement may perhaps influence some observers into the belief that it is actually taking place, especially where the observations rest upon no objective means of measurement. The fact remains, however, that experimental animal deficiency of vitamin E gives rise to histological and grossly apparent nervous and muscular degenerations, and there is a recent study bearing on this subject, which would appear to be free from the bias mentioned. It is P. Vogt Muller's study on 90 dogs affected with distemper, and the results are best expressed in his own table (*Tierärztlich Rundschau*, 1942, 48, 274).

Group	Treatment	No. of Dogs	No. Dying	No. Dying which showed Nervous Complications	No. with Nervous Complications which Survived	Total with Nervous Complications
I	None (controls)	30	14	10	11	21
II	10 mg. tocopherol	30	16	11	12	23
III	5 ml. wheat-germ oil equivalent in vitamin E content to dose given in Group II	30	12	3	2	5

In this case the treatment differed in its effect on the nervous complications according apparently to the form in which it was administered. The result may have been due to something other than vitamin E in the wheat-germ oil, or to some difference in the vitamin itself. In this connexion Harris *et al.* in 1944 (*J. biol. Chem.*, 156 (2), 491), showed that  $\alpha$ -tocopherol in its natural form was 50% more active biologically than the synthetic *d-l* molecule. Whatever the underlying reason it would appear that certainly in some central nervous system lesions wheat-germ oil has a useful effect.

### Intravenous Protein Hydrolysate

Mr. T. M. J. d'Offay writes from the City General Hospital Leicester: Dr. H. E. Magee in his article on nutrition (March 30, p. 475) implies that there is no protein hydrolysate manufactured in this country that is suitable for intravenous use. That is not the position. My colleagues and I at this hospital have during the last six months given "casydrol" intravenously for many types of cases, and continuously for five or six days in many instances, with most satisfactory results. The incidence of thrombosis is no higher than with saline or blood transfusion.

### Xenopus Test for Pregnancy

Dr. HUGH DUNLOP (London, W.) writes: As a constant reader of your instructive "Any Questions?" I note with particular interest your paragraph on the xenopus test for pregnancy (Feb. 16, p. 262). I wish to draw attention to the eponymic title used therein—viz., that of Hogben. So far as I am aware the use of *Xenopus levis* as a test object for pregnancy was first described by C. W. Bellerby (*vide Nature*, March 31, 1934). So far as I know, Prof. Hogben has never claimed to have carried out any active work on the xenopus test for pregnancy; his work was rather on the ovulation produced by extracts of the anterior pituitary. In these circumstances I cannot believe that Prof. Hogben would wish his distinguished name to be attached to the test.

### Proctalgia

ONE MORE writes: May I add my own contribution to "Another Victim" (March 9, p. 380). I would call it a *proctalgia* as it does not appear connected with either coccyx or prostate. In my own case it is always the same—by night, with a commencing dull ache in the anal canal, growing to a sickening intensity, relieved always by the removal of a hard scybalous stool from the rectum. Straining at stool is difficult owing to the pain and to a temporary non-functioning of the sphincters, and so digital removal is the answer. Past experience has shown that the pain will recur very shortly if a small faecal "nodule" is not hooked down from the recto-sigmoidal junction. I think it is a reflex spasm of the internal sphincter with pressure on small internal piles. If constipation is avoided, no attacks occur. The pain is worse than renal colic.

### Diagnosis of Amoebiasis: Correction

Dr. E. M. BUZZARD (Oxford) writes: In my letter (April 13, p. 586) I misquoted the paper of Kelsall and Leishman. It should, of course, have read "25% of all local admissions for diarrhoea," not "25% of all admissions."