

Agents' Fees.

"McL." recently held a six months' assistantship. He has been assessed for those earnings, but the inspector refuses to allow a deduction for the fee charged by the agent through whom he took up the post.

* * * If "McL." habitually takes up temporary assistantships we consider that he has grounds on which to claim that he is carrying on his profession in that way and is chargeable under Schedule D; in that event we think he has a good claim to the deduction on the ground that it is a normal and recurring expense attributable to his earnings. If, however, he is assessable (as normally practitioners who act as assistants are assessable) for earnings of "employment," then the Schedule E rule applies and the inspector's view is correct—that is, that the expense was incurred not "in the performance of the duties" of the employment but anterior thereto, and, further, were not "necessary" so far as the terms of his contract of employment were concerned.

Residence in the United Kingdom.

"X" left his employment in a hospital in England in July, 1923. During 1924-25 he was resident in England as his father's (non-paying) guest. In 1925-26 he was in England five months as his father's guest, spending the remaining seven months travelling with a patient. Can he be held to have been "domiciled" in England for 1925-26?

* * * The material question is one of residence rather than domicile. "X" is liable to income tax as a British resident for 1925-26 unless he can show that when he came back to the United Kingdom he did so for a temporary purpose, and not with the intention of establishing a residence here. The question of intention is fundamental, and it is therefore impossible to answer the question specifically.

LETTERS, NOTES, ETC.

STERILIZING THE TYMPANUM.

"PUNCTILIOUS" writes: In your issue of June 12th there is a valuable and in some respects instructive contribution by Dr. Smurthwaite on "The treatment of throat and ear cases in children," which shows the magnificent results achieved by him in connexion with "the Gloucester scheme for the extension of medical services." The gratifying success attained is no doubt largely due to the fact that the work has been entrusted to the hands of a zealous and really expert specialist.

There is, however, at least one point in Dr. Smurthwaite's paper which, in my opinion, ought not to be allowed to pass unchallenged. In mentioning the well known technique usually carried out at the conclusion of the subradical mastoid operation in children he states that "the middle ear is made *thoroughly aseptic*" (the italics are mine) "by syringing through the aditus at the time of operation." It would be highly informing to be told exactly how Dr. Smurthwaite thinks this magical and immediate sterilization of the tympanum can be accomplished. I only know of two methods (neither often employed, I imagine) by which even some approach to sterilization can be brought about, and that is either (1) by thoroughly swabbing out the suppurating middle ear with some escharotic fluid, such as deliquesced pure carbolic acid or pure chromic acid, or else (2) by means of ionization. Syringing with the antiseptic solutions usually employed will obviously not render the middle ear aseptic right off the reel, as Dr. Smurthwaite leads us to infer, as surface lavage cannot reach the septic organisms embedded in the tissues.

I fancy the explanation of the appearance of the misstatement by Dr. Smurthwaite which I have quoted is to be found in the fact that he forgot to submit his original rough draft to careful revision. There is further internal evidence of this, for several inaccuracies have crept in, such as writing of "the drum" when the context shows that the drumhead (that is, the tympanic membrane) was in his mind; again, he writes as if the tonsillar sinus (or fossa) was the same thing as the bed of the tonsil; and yet again he implies that the reverse guillotine technique of Whillis and Pybus is the same as that of Sluder.

Although Dr. Smurthwaite's paper is unfortunately marred by these instances of careless writing and misleading statements, they do not affect the great value of the practical work he has so successfully carried out.

SALT AND CANCER.

MR. FREDERICK T. MARWOOD, J.P., of Lancashire, a layman who has taken great interest in the causation of cancer, has sent us a reprint in pamphlet form of an article, "Salt and cancer," he contributed to the *Medical Officer* of January 9th last. Mr. Marwood is a modest person, who says that he is neither a Jenner nor a dairymaid; but that as jewels are sometimes found in dustbins, something of service might be found in the dustbin of his mentality. The article contains little except Mr. Marwood's view that salt is a powerful chemical, which has been recommended for removing ink stains and iron-mould and for cleaning baths, and that, therefore, in excess it may cause

serious trouble to our internal organs. This possibility Mr. Marwood supports by statistics showing the salt consumption in various countries compared with the incidence of cancer among the inhabitants. Cancer, it appears, is almost unknown among the Eskimos, while the death rate is very high in the United Kingdom, the United States, and other countries. Mr. Marwood probably appreciates the trickiness of statistics, but as the proceeds of his chief work, *What is the Root Cause of Cancer?* go to the British Empire Cancer Campaign, no doubt that body will see that due note is made of Mr. Marwood's evidence.

HERBALISTS AND ACUTE APPENDICITIS.

DR. RICHARD E. M. TAUNTON (Hanwell, W.7) writes: In an advertising booklet I have recently received from a firm of "herb specialists," of which many thousands are distributed annually, is an article on "Appendicitis or Inflammation of the Vermiform Appendix." It commences by stating that "in the olden days appendicitis was known as inflammation of the bowels and the deaths from this cause were few. People knew exactly what to do, especially those who were subject to the complaint." It then goes on to say that "the remedy is very simple and it is one which certainly should be tried in every case before an operation is consented to." The symptom of pain in the right iliac fossa is described, and the article then continues as follows: "On the first appearance of these pains the patient, if an adult, should take a dessertspoonful of olive oil. Two hours afterwards another dessertspoonful should be taken. This is often sufficient, but it will be more speedily effective if half an hour after taking the first dose of olive oil a wineglassful of an infusion of elder flowers and peppermint is taken. At the same time it would greatly ease the pain if hot fomentations were frequently applied to the part. If the disease is attacked by these means at the commencement the appendicitis has usually entirely disappeared after twelve hours. It will readily be admitted that this treatment if successful—and this is generally the case—is far preferable to a long and tedious period spent in recovering from an operation." Such advertising literature as this must have no small bearing on the mortality from appendicitis, especially in the many cases in which there is a normal pulse and temperature and the pain is only slight, and yet on opening the abdomen within a very few hours of the commencement of the pain an acutely inflamed and suppurative appendix is found. Furthermore, it dissuades the patient from seeking advice at an early stage of the disease.

"SAFETY FIRST" IN PHOTOGRAPHY.

BURROUGHS WELLCOME AND Co. have issued a useful little book entitled *Safety First in Photography*. After a brief history of the development of photography there is a description of the Wellcome Photographic Exposure Calculator, remarks on rules for development with the aid of tabloid developers, and condensed tables of time and temperature for a number of well known developers. The use of tabloid desensitizers will, it is said, prevent the fogging of plates and films. After one minute's treatment in the dark in a solution of desensitizer, the plates or films can be developed by candle light. The book is illustrated with reproductions of photographs showing the effect of the use of tabloid products in developing, toning, and intensifying.

THE ART OF ADVERTISING HEALTH.

ADVERTISEMENT is, of course, a fine art, and there is no reason why it should not be employed in the cause of health. The Wesleyan and General Assurance Society of Birmingham has a Health Service Bureau, which issues leaflets with a view to inducing its policy holders to prolong their lives. Three, which have been issued recently, are entitled "The care of the teeth," "Rheumatism," and "Whooping-cough." The first is adorned with a picture of a crocodile having its teeth cleaned by small birds, and the title, "The crocodile lives 200 years; if you wish to enjoy long life, keep your mouth clean." The second leaflet announces "3,000,000 weeks of work lost annually to the insured population through rheumatism." After such headings the plain statement, "Whooping-cough," seems almost an anti-climax. The advice contained in the leaflets seems sound, and the necessity for consulting the doctor and dentist is duly emphasized. As pathology and pessimism are eschewed, the leaflets should be useful if read by those for whom they are intended. It is stated that 660 medical officers of health and 120 education authorities use the leaflets for distribution.

ERRATUM.

THERE is a regrettable printer's error in what is possibly the most important word in the notice of an appliance for bedridden patients with incontinence which has been devised by Messrs. W. B. Hilliard and Sons of Glasgow (*BRITISH MEDICAL JOURNAL*, June 19th, p. 1041). The word "piecer" in the sixth line should have been "piercer," which is descriptive of the principal novelty of the appliance—a rigid metal tube, which is made sharp-pointed so that it may easily pierce (perforate) a mattress.

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 41, 42, 43, 46, 47, and 48 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 44 and 45.

A short summary of vacant posts notified in the advertisement columns appears at page 50.