

Fissure of the Lips

Dr. A. G. B. DUNCAN (Kingsgrove, Staffs) would be glad if any suggestions for the treatment of persistent fissures in the lips.

Dupuytren's Contraction

Dr. E. S. STOKES (medical officer, Metropolitan Water Sewerage and Drainage Board, Sydney, N.S.W.) writes: I note in your issue of September 24th a communication from a correspondent ("P. M. K.") which contains a statement that this condition is assumed to be due to a degeneration of the cervical plexus. I should be glad if your correspondent could inform me of the grounds on which this assumption is based.

Cephalhaematoma in the Newborn

Dr. JOHN S. FAIRBAIRN (London, W.1) writes: In answer to the question asked by Dr. Charles J. Lewis (December 10th, p. 1087)—whether anyone else has doubted that trauma is the sole cause of these haemorrhages—I can refer him to page 444 of my textbook, *Gynaecology with Obstetrics*, second edition, where he will find the following statement regarding trauma: "This explanation would be more convincing if the swelling more often followed a difficult labour instead of a simple and straightforward one. In the majority of cases no satisfactory reason for its occurrence can be found." Dr. Lewis's speculation as to the causation is interesting, but unfortunately wholly lacks evidence to support it.

Wanted: A Home

"AGITANS" (London, W.1) wishes to thank all the many readers (88 in number) who have replied to his request for information about a home for a case of paralysis agitans.

Income Tax**Assistant—Assessability of Board Residence**

"N. M." is an assistant receiving a salary of £4 4s. a week; his principal pays direct to his landlady £8 8s. a month for his board and lodging. Is the latter amount assessable on "N. M.?"

** It really depends on the precise nature of the arrangements made. If "N. M." is liable to his landlady and the principal pays the monthly charge on his account, then he is liable in the same position as if the £8 8s. a month were paid to, and expended by, him. If, on the other hand, the agreement of employment merely provides for £4 4s. a week plus reasonable board and lodging, and the principal provides it elsewhere than at his own house as a matter of convenience, then in our view it is not liable to assessment to income tax.

Expenses: Research and Journalistic Work

"M. H. D. C." is a married woman—her husband is not in practice—who does research and medico-journalistic work. Can she claim such expenses as telephone, B.M.A. subscription, resident maid, clothes, apparatus, share of rent, rates, and other house expenses, etc. If these expenses exceed the gross receipts, can the net "loss" be set off against the husband's income?

** The expenses can be allowed as long as they are wholly and exclusively incurred in carrying out the work, but she cannot deduct, for example, maid's wages incurred for domestic purposes to a greater extent than if she were not doing professional work. The proportion of the house expenses allowable in the circumstances—that is, the amount incurred in doing the work—would seem to be very small, and the question of a loss is not likely to arise. If there is a loss, however, it would be allowable, provided that the research work does not constitute an "employment," and therefore come under Schedule E.

Wife as Assistant: Car Allowance

"W. A. B." explains that his wife works as an assistant to his two partners and himself at a salary of £450, out of which she has to provide her own car and running costs. The inspector of taxes states that she cannot claim depreciation allowance as she is not a partner. Can a practitioner claim for the cost of one suit of clothes as a practice expense?

** Mrs. B.'s salary is assessable under Schedule E, and she is entitled to deduct expenses incurred wholly, exclusively, and necessarily in the performance of her duties. This covers the running costs of the car. As regards "depreciation," that allowance was originally confined to Schedule D, but was extended by Section 16 of the Finance

Act, 1925, to other schedules, and specifically to "employments." In our opinion Mrs. B. is clearly entitled to claim the depreciation allowance. We have not heard of a successful claim for the deduction of the cost of a suit of clothes, and the claim would seem to be barred legally by the requirement that allowable expenses shall be incurred "exclusively" for the purposes of the profession.

LETTERS, NOTES, ETC.**A Request to Practitioners**

The Registrar of the General Medical Council (44, Hallam Street, Portland Place, W.1) writes: If any registered practitioner should receive an application from someone using the name of Mr. A. E. Thomas, M.B., Ch.B. (1918), U.Oxford for employment as locumtenent, or if any practitioner is able to give the address in England of a person using this name, I should be obliged if he would communicate with me at the earliest possible moment.

Perforation of Intestine by Foreign Body

Dr. C. GIBSON (Worthing) writes: Dr. Urquhart's interesting account in the *Journal* of November 19th (p. 919) of perforation of a viscus by a small piece of wire reminds me of a somewhat similar case. In the early part of 1924 I saw, with a colleague, a man of 39, who had complained of abdominal pain for two weeks. Temperature and pulse were normal. There had been no nausea and no vomiting. Tenderness was in the right upper quadrant of the abdomen, and pain in that area was aggravated by movement. I was unable to make a definite diagnosis, but on seeing the patient two weeks later I found a small swelling, tender, hard, and fixed, in the right upper quadrant of the abdomen, and explored it under general anaesthesia. A fibrous nodule was found protruding from, and adherent to, the muscle sheath. In the process of dissecting this out it was cut into, and found to contain a lumen in which lay a bone about three-quarters of an inch long, believed to be a fish bone, its sharp point directed towards the surface of the skin. In its journey outwards through muscle it had become surrounded by a fibrous capsule, whose anterior end was palpable on abdominal examination.

Injury to the Thoracic Aorta

Dr. J. HALPERIN writes: A man, aged 61, was admitted to the Royal South Hants and Southampton Hospital with the history of having fallen from a window. His condition was critical, and he died twenty-four hours after admission without regaining consciousness. Physical examination showed signs of fracture of the thoracic vertebrae with damage to the cord. The post-mortem examination revealed an interesting state of affairs. On opening the thoracic cavity it was found to be filled with blood. The heart was contracted and empty; the aorta showed early atheromatous changes, and at the level of the fifth thoracic vertebra the aorta was punctured by the corresponding vertebra. The fractured spicule of bone closely fitted the puncture in the aorta, which accounted for the prolongation of life for twenty-four hours. The third, fourth, and fifth thoracic vertebrae were fractured and the corresponding section of cord crushed. I am indebted to Mr. Nightingale, surgeon to the Royal South Hants and Southampton Hospital, for permission to publish this case.

Corrigendum

In the report of a section meeting of the Royal Society of Medicine (*Journal*, December 10th, p. 1059) "Dr. G. M. Finlay" is recorded as having spoken of the "quinidine ring." This should read "quinoline ring," while the speaker's name should have been printed "Findlay."

At the request of several members of the medical profession Messrs. John Wright and Sons have bound Dr. Robert Hutchison's little book, entitled *Some Principles of Diagnosis, Prognosis and Treatment*, in imitation leather for presentation purposes. The book was reviewed in our issue of July 14th, 1928 (p. 56).

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 35, 37, 39, 40, and 41 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at page 38.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 304.