

Income Tax*Appointment—Car Expenses—Subscriptions*

"S. K." is a county council M.O.H.; he receives a car allowance based on official mileage rates, but finds it insufficient to cover his expenses. Can he deduct subscriptions to the British Medical Association, Society of Medical Officers of Health, and the Medical Defence Union? His council "strongly recommends" its medical officers to belong to these associations.

** It is a settled practice in connexion with car expenses that the division between professional and private use should be based on a mileage ratio, and "S. K." is unlikely to succeed in getting that basis set aside in his case. Further, the income tax deduction is for expenses "wholly, exclusively, and necessarily" incurred in performing the duties of the office, and in our experience income tax commissioners almost invariably take the view that a mileage allowance laid down by a local authority should be regarded as adequate—that is, as covering "necessary" expenditure. In the test case on subscriptions (*Simpson v. Tate*) membership of such associations was admitted to be customary, but the judge ruled that it must be a necessary expense—that is, that there must be a definite requirement of membership by the council. We fear "S. K." has no prospect of success on appeal.

LETTERS, NOTES, ETC.*Prevalence of Pediculosis Capitis*

"F. S." writes: One of the duties of a factory surgeon is to examine the hair of prospective employees, and it would be of interest if the very marked increase in pediculosis capitis has been noted by others. Let us take the last four examinations: September 3rd, five out of ten were found to be infected; September 6th, eight out of nine were found to be infected; September 30th, five out of twelve were found to be infected; October 1st, eleven out of fourteen were found to be infected. If one deals only with the economic aspect of this it causes many days of lost employment, though to look into the problem further, where does it end? The following example is not exceptional. A girl, rejected temporarily, presented herself for re-examination the following week with her hair beautifully bobbed and set, but still severely affected with pediculosis capitis. Every prospective employee suffering from pediculosis is carefully instructed by a trained nurse as to the means of treating the condition and also the prevention of reinfection; yet a visit to a hairdresser for a shampoo seems to many a simple solution. It would not take a Solomon to appreciate the line of communication to one's own household, though whether even he would have had the moral courage to examine his own cook's or nursemaid's hair is another story. The great majority of cases are found in boys and girls who have just left school, and one questions what the school authorities are doing. Two further points have been observed by me: (i) boys are less affected than girls, though it is by no means limited to children; (ii) if there is severe pityriasis capitis pediculosis capitis is nearly always absent.

Oleoethorax for Tuberculous Empyema

M. FRANÇOIS PREVET (Laboratoire des Produits du Gomenol, Paris), in the course of a communication on this subject, writes: "Our attention has been drawn to a letter in the *British Medical Journal* of November 9th over the signature of G. S. Erwin, under the title 'Oleoethorax for Tuberculous Empyema,' following the article by Mr. M. P. Susman, which appeared in your publication of October 12th, and we are surprised at his personal remarks respecting his experience with gomenol and its doubtful antiseptic value. We do not know if this physician has employed the gomenol or gomenoléos manufactured by our laboratories, but we would like to emphasize that we have the trademark rights of the use of this name, and owing to the success of our products substitutes have appeared on the market in some countries which unquestionably are of doubtful value. Dr. Erwin's remarks are certainly not substantiated by the evidence of the use of gomenol and the gomenoléos in the treatment of tuberculosis by oleoethorax technique." M. Prevet's letter ends with a list of references to recent French and British publications, sixteen in all, bearing upon the employment of gomenol in oleoethorax therapy.

Smoke Abatement

The sixth annual report of the National Smoke Abatement Society (36, King Street, Manchester, 2), which covers the twelve months ended June 30th, 1935, reveals that better progress has been made than ever before, and that the rate of advance of the movement is accelerating most satisfactorily. Smokeless housing estates are now beginning to appear. The high qualities of low-temperature carbonization and other free-burning fuels, and the efficiency and convenience of the several makes of coke-burning grates, are held to be responsible for the gradually growing conviction that smoke and the open fire are not necessarily inseparable. The public appears to be becoming conscious of the smoke evil, and local authorities are becoming more enlightened. The antagonism of certain sections of the coal industry is regretted, and it is hoped that research may render possible the development of the smokeless coal fire and so put an end to any opposition from this quarter. An appeal is made to the general public to experiment on a larger scale with smokeless fuels. The annual congress of the society next year is to be held in Leeds. Many lectures and exhibitions were arranged during the year under review, and the society has taken part in health exhibitions at Walthamstow, Leeds, Gloucester, London, and Liverpool. A strong appeal is made for more financial support in order to intensify the propaganda work.

Combined Deaf Aid and Stethoscope

The Multitone Electric Company, Ltd., Islington, N.1, announces the production of an instrument which can be used by the doctor "for stethoscopic purposes or as an ordinary deaf aid." It consists of a three-valve amplifier, housed in a small attaché-case, weighing about 7½ lb. A non-carbon microphone is employed with the object of excluding extraneous noises. The instrument has three applications: (1) as a stethoscope for listening to heart sounds, etc., for the use of deaf doctors who listen with special telephone receivers; (2) as a deaf aid; and (3) as a stethoscope for reproducing heart and other sounds on a normal loud-speaker by means of which demonstrations can be made to classes of students. The price of the instrument is £25.

Epidiascopes

Newton and Co., of 72, Wigmore Street, W.1, have issued an illustrated catalogue of British-made epidiascopes. The standard forms are now provided with a cooling van, which draws out the hot air at the top of the instrument, the cold air being drawn in over the object table and so decreasing the risk of damage by heat to the exhibits. Arrangements can also be made for the inclusion of a water tank between the lamp and the exhibit for specimens which are highly fragile or destructible. A small projection microscope is also fitted. The manipulation of these instruments is very simple, and the services of a special operator are not required.

Internal Rectus Exerciser

Mr. SYDNEY TIBBLES writes: The registration number of the apparatus described by me in the *Journal* of November 16th (p. 953) is 807683.

Corrigendum

Our correspondent in Scotland informs us that the statement in the *Journal* (November 2nd, p. 865) that Dr. Robert McWhirter, prior to his appointment as radiologist to the Edinburgh Royal Infirmary, was acting radiologist in the absence of Dr. A. E. Barclay is not quite correct. Dr. McWhirter was acting radiotherapist with the title of extra senior assistant radiologist, and Dr. C. Bellamy was deputy radiologist with the title of senior assistant radiologist.

The British Drug Houses Ltd. (Graham Street, City Road, N.1) have issued a fourth, revised and enlarged, edition of their booklet on "pH Values, What they are and how to determine them." A copy will be sent free of charge to any reader who applies to the firm at the address given above.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 43, 44, 45, 46, 47, 50, and 51 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 48 and 49. A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 232.