

## Letters, Notes, and Answers

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### QUERIES AND ANSWERS

#### Cause and Treatment of Dermatitis

"PUZZLED" writes: I shall be grateful for suggestions as to cause and remedy in the following distressing case. Some two years ago a patient, an elderly lady, knocked her ankle, and within six months the leg, from the ankle to within a few inches of the knee, was a mass of dermatitis: dye was in the stocking, and after the blow the stocking stuck to the wound. Various pastes, ointments, and lotions have been tried and elastoplast without relief. Finally the deep-seated veins were injected during a lull in the storm, and the leg cleared up completely. About three months later, however, it broke down again, and the pain and irritation are even worse than before. I have again tried rest, lotions, etc., without the slightest effect, and the only relief obtainable is after a short walk. A coarse false skin forms within forty-eight hours and then the irritation becomes intense, until the patient has scratched the area bare and the leg is bleeding and oozing.

#### Foreign Bodies in the Cornea

Dr. W. M. FORSTER (Oxford) writes: Here is a curiosity that may be worth discussion. Like most "G.P.s" I find that a foreign body in the cornea is one of the commonest minor surgical conditions, but I do not remember ever having a case in a child. This seems very odd. The adult has learned to protect himself, and especially his eyes; yet foreign bodies are continually embedding themselves in his cornea. The child, on the other hand, repeatedly gashes himself with edged tools, falls into ponds, upsets boiling kettles over himself and his friends, covers himself with unpleasant abrasions, and exhibits an amazing virtuosity in the insertion of improbable objects into the natural orifices of the body, but, in my experience, his cornea is invulnerable. Why? Is my experience general? If so, it is a fantastic state of affairs. Is there any ophthalmological explanation?

#### Income Tax

##### Change from Bookings Basis to Cash Basis

"C. R. M." points out that when such a change takes place it must happen in the first year of the new arrangement that some debts must be written off as bad on which tax has been paid on the bookings basis. Is no allowance due for these amounts?

\*\* Tax was accounted for not on the total amount of the bookings—less expenses—but on that amount less an estimated allowance for bad debts. In the case of some clients the deduction will no doubt have been inadequate, but the contrary may well be the case as regards other clients, and on balance there should be little difference if the original estimates were carefully made. If the balance is against "C. R. M." the loss must be regarded as the

price paid for the convenience of the cash basis, because neither he nor the Revenue is entitled to reopen assessments for past years on the ground that the agreed deduction has in fact proved insufficient or excessive. As regards years falling under the new (cash) arrangement, the basic principle is that the cash receipts of a particular year fairly represent the value of the bookings of that year, and any deduction for bad debts would vitiate that assumption, and therefore no deduction can be claimed.

#### Ship Surgeon's Fees

"R. C." is a ship surgeon, and is usually absent from the United Kingdom for nine months of the year. He is unmarried, and when in this country uses his parents' residence. He agrees that he is liable to tax on his salary, but inquires as to the position with regard to the earnings of private practice on board.

\*\* As "R. C." cannot show that he has any residence abroad he must be regarded as a British resident—there being nothing to displace that assumption, which arises from his original domicile and habit of life. As a British resident he is liable in respect of professional profits, whether they are earned in the United Kingdom or abroad. The persons referred to by "R. C." are on a different footing, as they have, presumably, foreign residence and come to the United Kingdom as visitors.

### LETTERS, NOTES, ETC.

#### Electrical Aids to Hearing

Dr. F. G. CAWSTON (Durban, S. Africa) writes: The normal ear and eye have such powers of adjustment that a voice or object is as distinct at a comparative distance as it is when listened to or viewed close at hand. It is only those who suffer from defective hearing who have to come close to the average speaker. Aids to hearing do not altogether allow for such an adjustment, and tend to intensify adventitious sounds rather than to render the words of a speaker more distinct. Though the human voice over the telephone is usually quite natural, most electrical aids give the speaker the suggestion of barking. This difficulty might be overcome if the electric power could be derived from the main current through a double transformer, which would also avoid the proximity of a battery for persons suffering from tinnitus. For investigation purposes expensive apparatus will still be required, but it is hoped that the National Council for the Deaf and allied bodies will in the near future enable the deaf to obtain electrical aids which are more in keeping with the cost of production.

#### Presentation to Sir Arthur Hall

Dr. E. FRETSON SKINNER (Sheffield Royal Hospital) writes: Owing to an oversight the invitation to subscribers to the Sir Arthur Hall Portrait Fund did not include the wives of those medical men who had subscribed. These ladies will be welcome at the presentation.

#### "Blood Pressure"

Dr. J. S. MEIGHAN (Glasgow) sends us the following extract from the *Daily Gleaner*, published in Kingston, Jamaica: "A twenty-four-course lunch is child's play to Mr. Kao Wan-po, aged 50, a retired Army officer. He eats 10 lb. of pork, 3 lb. of beef, and sixteen large bowls of rice every day. He says he would eat more, but his doctor has warned him that he is suffering from high blood pressure."

#### Corrigendum

In the Educational Number of the *Journal* (September 5th, p. 502), under the heading "Medical Officers of Health," there is an erroneous reference to the Sanitary Officers Order, 1926. This Order was revoked by the Sanitary Officers (Outside London) Regulations, 1935, and replaced by these Regulations and the Sanitary Officers (London) Regulations, 1935.

#### Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 45, 46, 47, 48, 49, 50, 51, and 54, of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 52 and 53.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 167.