

between one locality and another. Assuming that an expense of so personal a nature is not barred the principle involved seems to be that an expense incurred to *maintain* an existing standard of knowledge is a permissible deduction, but not an expense incurred to *improve* that standard. Obvious analogies are supplied by the application of the same fundamental distinction between "revenue" and "capital" expenditure to such expenses as the replacement of a car or the maintenance of the medical library. (If D. H. had been assessed under Schedule E the answer to his inquiry would almost certainly have been in the negative.)

Replacement of Car

W. K. finds it necessary to replace a ten-year-old car by a new one costing £400. What deduction can he claim?

* * (a) If he has not claimed and been allowed in the past a deduction for depreciation of the old car W. K. can claim to deduct as an expense the cost of replacement. That cost will be £400 less the amount (if any) received for the old car. (b) If he has been allowed depreciation, he cannot claim the cost of renewal, but can claim to deduct as an expense the excess of the cost of the old car over the total allowances for depreciation, and can also claim depreciation on the cost of the new car.

Sickness Insurance Benefit

"DELTA" inquires whether an annual amount payable under a sickness policy is liable to income tax.

* * We are not aware of any specific judicial decision on this point, but we understand that such sums are not liable to tax unless there are some special features bringing the payments into the scope of the tax.

Payment in Lieu of Board and Lodging

P. L. was engaged as an assistant at a salary of £425 per annum, it being understood that board and lodging would be provided. The employer was, however, unable to find accommodation in his own house and paid P. L. an additional £4 4s. a week in lieu thereof. Is this £4 4s. liable to tax?

* * Yes. The original agreement appears to have been replaced by the later one under which P. L. agreed to receive the £4 4s. weekly in cash, and that amount is "income" liable to tax.

LETTERS, NOTES, ETC.

Permanent Holiday Camps for Children ?

Miss E. FRANCIS-MOSS (c/o 61, Oaklands Road, Cricklewood, N.W. 2) writes: Evacuation of the city children to the country improved the health of the children immensely, and those who have returned to London since VE-Day were bonny, plump, well-developed children, who had learned to love the country, its open spaces and fresh air. Now they play in the streets and on bombed property, and fling bricks at each other for the sake of something to do. Is all the benefit that these children have gained through evacuation and country life to be thus lost, and are they to go back to the same low standards of health and development from which we took them? What use are all our educational plans and advantages if the individuals who should benefit cannot do so, owing to tiredness and listlessness due to a low standard of health? Cannot we arrange that the long summer vacation may be utilized with advantage, and that every city child has at least a month in the country? There are many Service camps and hostels all over the country at the present time which could be utilized for the scheme. Men and women of wide experience and ability would be needed to supervise the camps and to give helpful advice to the various personnel. Retired teachers would do this admirably. Students from our colleges and universities would probably volunteer to supervise the children and their activities, and students from the domestic science departments of our universities might manage the domestic part with the help of local employees, and would themselves gain much good experience. The W.V.S. would probably also help in the scheme. The scheme might mean a small increase in the rates, but surely it would be worth a little expense to see our children healthy and happy. In the long run it would be a gain, for the more spent in the prevention of sickness the less spent in the curing of it. I shall be pleased to receive any criticisms and remarks readers may wish to make.

Knyveton's "Diary of a Surgeon"

Major SAUL JARCHO, M.C., A.U.S., writes from the Office of the Surgeon General, Washington: The question of the authenticity of Knyveton's *Diary of a Surgeon in the Year 1751-2* was raised anew by one of your correspondents (April 21, 1945) and drew interesting replies from Prof. Miles Phillips and Dr. J. F. Blackett (May 19). May I take the liberty of calling attention to certain linguistic anachronisms which definitely establish the spuriousness of the *Diary*. These were noticed in the *New York Times Book Review*, Dec. 12, 1937: "... the author speaks of 'passers by,' whereas the eighteenth century would almost certainly have said 'passengers.'

Other lapses are 'jungle,' which did not enter the language till 1776, 'pugilist' (1790), 'riddled' (1849), 'realistic' (1856), and 'intrigued,' which in the signification of 'interested' was first used in 1905."

Liver Extracts

Mr. W. B. EMERY writes from Glaxo Laboratories: I have only just seen in your issue of Oct. 6 a reply given under the heading of "Any Questions?" to a query about the use of liver extracts in aplastic anaemia or essential thrombocytopenia. First, you stated that refined extracts were more reliable than crude, due to greater care in clinical testing. We have already referred in some detail in a recent paper published in the *Journal* (Jan. 20, 1945, p. 75) to the differences between crude and refined extracts, and have indicated there that our crude extract is expected to pass the same rigid criteria of potency which are applied to our refined extract. In fact, every batch of both extracts is subjected to at least one and in many cases two or three separate clinical tests, albeit at different dose levels, consistent with the fact that refined liver extracts will produce satisfactory responses in much smaller dosage than crude liver extracts. Next, you stated that intensive liver treatment in a case of refractory pernicious anaemia would formerly have implied 4 c.cm. of refined liver extract every day. I think you would find on inquiry that the vast majority of doctors in this country would almost certainly not use a refined liver extract for *intensive* therapy, but that a crude extract would normally be used. This is probably chiefly a matter of prejudice, persisting from the time when refined extracts tended to be rather untrustworthy. In either case I would contend that a dose of 2 c.cm. of a *refined* liver extract every alternate day would be ample for any intensive course of treatment, and, with many extracts at present available, including our own, even this would be grossly excessive. The use of larger amounts would merely be a waste of liver. The statement that the injections would be supplemented to-day by oral proteolysed liver extract seems to be based only on the comparatively few cases recently reported by Davidson and his colleagues. So far as I am aware there is no evidence that oral therapy with dried stomach would not achieve the same results. I would also point out that oral therapy of any kind is very much more costly and wasteful of liver than parenteral therapy, which should certainly be tried in the first place.

Destruction of Adult Schistosomes in Man

Dr. F. GORDON CAWSTON writes from Durban: Evidence of the death of the male schistosomes through applying a course of antimony injections containing less than 0.75 g. of the metal, as first used by Dr. J. B. Christopherson in 1917, is far from conclusive. Without confirmatory signs the complement-fixation test is of no more value than a record of the eosinophils during and subsequent to treatment, and investigations are needed to show how far these apply to each sex. Before a line of treatment can rightly be enforced on native labourers such evidence of successful cure is desirable lest the dislodgment of the worms in the blood stream may result in obscure pathological conditions. A Transvaal district surgeon has raised the question how far it is best to leave patients untreated where a thorough course cannot be assured, and I have sometimes hesitated to do more than keep severe cystitis under control in little Indian girls of only a few months of age whose mothers relied on a badly infested pool for their water supply, thus hoping for the development of a natural immunity in due course. Microbic invasion spreading up from the bladder, especially following gonorrhoea and instrumental treatment before the parasites are dead, is the cause of most of the trouble in the ureter and kidneys, where, although ova are not uncommon as they are in the appendix, the adult worms seldom if ever occur.

Podophyllin for Warts

Capt. G. W. CSONKA, R.A.M.C., writes: In your "Any Questions?" column (Oct. 27, p. 592) a 25% suspension of podophyllin in mineral oil is recommended for the treatment of soft warts. I have had some experience with this method when treating condylomata acuminata, and was soon forced to modify it due to the frequency and sometimes severity of the chemical balanitis which followed. First I used 5% podophyllin powder in tannic acid, as advised by Major H. Haber, R.A.M.C., and had no reactions; the effect on the warts was definitely less strong. I now use 10% podophyllin in liquid paraffin, and tell the patient to wash the area in four hours. All but two cases responded gratifyingly to the first application, and the failures lost their warts after a second application. It is essential, however, even with this modified treatment, to clear any coexisting balanitis prior to the attack on the warts.

Correction

Dr. J. E. BANNEN writes: In my letter (Nov. 10, p. 665) on "Sequelae of Emphysematous Lung" I did not make myself clear on the differential diagnostic test between pneumoperitoneum and retroperitoneal gas. This should read: In pneumoperitoneum the gaseous sites move to the uppermost limiting parts when the patient is changed from the vertical to the lateral decubitus, but retroperitoneal gas remains fixed in its loose areolar space.