years after inoculation, is of no diagnostic value whatever in typhoid fever and is of very doubtful value in paratyphoid fevers unless of markedly high titre. But this in no way detracts from the superlative value of the reaction in the non-inoculated.

A repetition of the reaction after several days' interval is, as a rule, not sufficiently decisive in everyday work to recommend itself to those of us who must, if possible, supply a rapid and unequivocal answer to our colleagues in the wards, but where this can be done it is sometimes helpful as an aid to diagnosis, but no more. Finally, this note illustrates very clearly the need for close co-operation between the pathologist and the physician in all obscure cases of this nature.

I am indebted to Dr. A. Deane, Surgeon to the Princess Alice Hospital, and also to Dr. W. G. Willoughby, Medical Officer of Health for Eastbourne, for their helpful suggestions and for their permission to report the original case; likewise to Dr. Dennis Embleton and Dr. A. D. Gardner for giving me the benefit of their wide experience in these matters.

### LAPAROTOMY FOR INTESTINAL OBSTRUCTION ON BOARD SHIP.

VINCENT MOXEY, M.R.C.S., L.R.C.P., SURGEON TO THE ROYAL MAIL STEAM PACKET COMPANY.

LAPAROTOMIES on board ships of the mercantile marine are perhaps sufficiently uncommon to be worthy of record, and the case related below presents certain points of interest:

the case related below presents certain points of interest:

During the voyage of the R.M.S.P. Desna from Liverpool to Buenos Aires, on the day after leaving Lisbon (August 20th), a Portuguese lad, aged 17, went down with abdominal pain and vomiting. He was seen by Dr. Serao de Carvalho, the Portuguese surgeon, and the condition was provisionally diagnosed as intestinal colic. Next day he was no better, and Dr. Carvalho concluded that the case was one of intestinal obstruction and asked me to see him. Dr. David de Sarmento, professor in the faculty of medicine, Lisbon, who was a passenger on board, also very kindly joined us. We found all the classical signs of intestinal obstruction present, and the question was whether the causation was volvulus, intussusception, or strangulation of the internal hernial type. As the patient seemed to be relatively well—that is, not so severely ill at the moment as one would have expected—the possibility that it might be one of those uncommon cases of pseudo-strangulation such as is described by Lejars (Medicina de Urgencia, Oddo, p. 375) crossed one's mind. Perhaps the wish was rather father to the thought, as operation under the conditions was not particularly attractive. Anyhow, valuable time was wasted with no results. By the evening of August 23rd it was clear that intervention was imperative, but, his state being still fair, it was left until the morning of the 24th.

He was taken to the ship's operating theatre; Dr. Carvalho gave chloroform and Dr. Sarments was good enough to account the conditions was conditions we conditions and presents was good enough to account the conditions was conditions as conditions and presents was good enough to account the conditions was conditions as conditions and presents was good enough to account the conditions was conditions as conditions and presents was good enough to account the conditions was conditions and presents was good enough to account the conditions and presents was good enough to account the conditions and presents and pr

imperative, but, his state being still fair, it was left until the morning of the 24th. He was taken to the ship's operating theatre; Dr. Carvalho gave chloroform, and Dr. Sarmento was good enough to assist me. On opening the abdomen, by an incision four inches long a little to the left of the umbilicus, the enermously distended and congested small intestine protruded in a troublesome fashion. A considerable quantity of sero-sanguinolent peritoneal fluid escaped, and patches of lymph were to be seen on the visceral peritoneum. It was not difficult to bring the seat of the trouble into view—a knuckle of ileum, about two feet from the caecum, was incarcerated in a mesenteric pocket; this was withdrawn. The condition of the compressed portion, about three inches long, was not encouraging, and one now regretted not having operated earlier. Had the loop been a longer one it would surely have been gangrenous, whereas this one was small and comfertably supported all over its surface, and had avoided the deadly venous congestion of the ordinary hernia. It looked just possible to avoid resection, and I decided to chance it, as excision of a piece of intestine, with the central end in the condition it was, would probably have been disastrous anyhow. Further, a temporary anus seemed almost as risky. The protruded intestines were replaced, no flushing of the peritoneal cavity was employed, and the abdominal wall was sewn up in the usual three layers. This latter, owing to the vagaries of Father Neptune, was the most tiresome part of the whole procedure. Still, the weather was very good; we were about the latitude of Cape Verde, and there was only a moderate swell on. Simple dressings, sterilized on board, were applied and kept in place with a many-tailed bandage.

During the ensuing night the patient passed flatus, and next day a large motion. He then started eating well and with a good

a many-tailed bandage.

During the ensuing night the patient passed flatus, and next day a large motion. He then started eating well and with a good appetite. There is nothing further to relate of any moment, save that an abscess of the abdominal wall had to be evacuated a few days later, by loosening the two lowest stitches. Foul faecal-smelling pus escaped, evidently due to infection of the wound by the peritoneal contents. On September 7th he was landed in Buenos Aires in good condition, the abdominal incision almost healed.

Surgery at sea raises many interesting questions, which it is not possible to discuss here. But the ship's surgeon must be prepared, above all, to open an abdomen if necessary, as

this is obviously the most likely form of urgency to be met with. It therefore behoves him to have ready in his mind the requisite plan of campaign, the best place to operate, likely assistants, the anaesthetic, the simplest ways of dealing with the conditions found, simple dressings, and arrangements for after-treatment.

## Memoranda:

### MEDICAL, SURGICAL, OBSTETRICAL.

"HAEMORRHAGIC" CHICKEN-POX.

The following personal history may interest Dr. Wanklyn (November 18th, p. 977). When within three months of my final examination I saw in the Sick Children's Hospital a case of chicken-pox. The child was isolated in a side room awaiting transfer to the fever hospital, and the physician showed the case to a few students and asked for a diagnosis. I was in the room for about one minute and did not touch the patient. Exactly fourteen days later I began to feel rather seedy and the idea occurred to me that I had got chicken-I stayed in bed and looked anxiously for the rash next day, but nothing was to be seen. On the second day, however, a few characteristic spots were present. Not more than a dozen appeared in all, but haemorrhages took place into several of the larger vesicles. I do not think there was any surrounding ecclymosis. There is still a faint scar from one on my wrist. Slight fever and malaise for a couple of days constituted the whole illness. I was much too annoyed to let a real doctor see me, but I think Dr. Wanklyn may take it that the diagnosis was correct.

W. F. SHANKS, M.B., Ch.B.

University of Glasgow, Physiology Department.

#### ACUTE MENINGITIS FOLLOWING INFLUENZAL MASTOIDITIS.

As acute meningitis, following aural suppuration, is always looked on, and unhappily rightly so, as a fatal complication we venture to publish the following report. We regret that the exigencies of the case did not allow of a bacterial examination of the cerebro-spinal fluid.

G. E., aged 7, developed influenza during the March epidemic of

G. E., aged 7, developed influenza during the March epidemic of this year. Pain in the right ear was complained of on the third day, with gradual increase, until discharge was noticed on the sixth day, Except for the aural discharge no other sign or symptom was noted though carefully looked for, and the child rapidly convalesced, when measles developed on the thirteenth day.

The measles took a normal course, and on the nineteenth day the child was apparently well, sitting up and playing with toys. The aural discharge continued, but there were no mastoid symptoms whatever, when suddenly on the twenty-first day the child complained of deep pain behind the ear, and two hours later typical cerebral vomiting commenced. Five hours later we found the child collapsed with clammy skin, roused with difficulty and then very irritable. There was marked photophobia with right external squint. There were no external mastoid symptoms and no tenderness; the discharge was profuse and ropy, the drum red, and the posterior inner meatal wall red and swollen. Marked head retraction was present, Kernig's sign positive, and vomiting frequent.

frequent.

An immediate operation was advised and carried out under light anaesthesia given by Dr. J. F. Walker. The mastoid was of the pneumatic type and bathed with pus throughout, the intercellular bone being largely necrosed and easily removed; the lateral sinus was inflamed and granulated. On removing the tegmen antra a bulging dull red dura was exposed, and on making an opening into this much very turbid fluid escaped under pressure. The posterior cranial cavity was similarly drained in front of and below the sinus, a small wick drain being left in each fossa. The whole operation occupied nine minutes, as speed was in our whole operation occupied nine minutes, as speed was in our

whole operation occupied nine minutes, as speed was in our opinion most necessary.

Next day the child was given 12½ c.cm. of polyvalent antistreptococcal serum, a similar dose being injected on the five following days. The dressing was changed daily, also the wick drains. For two days the condition was extremely serious; all the meningeal symptoms remained, but the vomiting was even more persistent. Slight improvement was noticed on the third day, and it continued till the eighth day, when all meningeal symptoms had disconcered and a complete recovery eventuate. had disappeared and a complete recovery eventuated.

FRANCIS MUECKE, C.B.E., F.R.C.S., Assistant Aural Surgeon, The London Hospital. W. H. SARRA, M.R.C.S., L.R.C.P.,

Lo-don, W.

Leigh-on-Sea.

In a recent visit to Guatemala and other countries of Central America Professor Fülleborn, of the Hamburg Tropical Institute, found that 90 per cent. of the Indian labourers in the coffee plantations were suffering from ankylostomiasis.

It does not look as if the neglect of infantile vaccination in the East End had had much to do with the present outbreak, certainly not with its fatality. On the other hand, if, as I suspect, the man who originated this disastrous outbreak had been vaccinated, and if the nature of his attack was not diagnosed because it had been "masked" by vaccination, then it would not be unreasonable to contend that not neglect of infantile vaccination, but the presence of it was responsible. This may seem a hard saying, but it may be true and worthy to be believed nevertheless.—I am, etc.,

Leicester, Nov. 27th.

C. KILLICK MILLARD.

Leicester, Nov. 27th.

## **O**bituary.

CHRISTOPHER VISE, M.D.,

Physician to the General Hospital, Tunbridge Wells. Dr. Christopher Vise of Tunbridge Wells died on November 14th, aged 66. He was the son of Mr. Edward Vise, surgeon, of Holbeach, and received his medical education at University College, London, and the University of Durham, took the diploma of M.R.C.S.Eng. in 1880, and graduated M.B.Durh. in 1882 and M.D. in 1884. After serving as ophthalmic assistant at University College Hospital, house-physician to the Hospital for Consumption, Brompton, and assistant demonstrator of anatomy at the University of Durham, he became house-surgeon and secretary of the General Hospital, Tunbridge Wells, from 1882 to 1887, and in 1893 was appointed an honorary physician, which post he retained until his death. He was gazetted surgeon lieutenant to the old Kent Volunteer Battalion in 1893, and received the Territorial Decoration on completion of twenty years' service. During the first two years of the war he served with the rank of Major R.A.M.C. as medical officer to the 4th Battalion Queen's Own Royal West Kent Regiment and the 5th Battalion of the Buffs. During the last two years of the 5th Battalion of the Buffs. During the last two years of the war he was in charge of military hospitals at Doncaster and Worksop, and concluded his period of war service on the headquarters staff of the northern command at York. On demobilization he returned to Tunbridge Wells and resumed his duties as senior physician at the General Hospital. He was a member of the Tunbridge Wells Division of the British Medical Association, and for many years honorary physician to the Convalescent Hospital for Children at Hawkenbury; latterly he was local referee to the War Pensions Committee. He took a great interest in freemasonry, and served in 1890 as Worshipful Master of the Holmesdale Lodge, with which he had been connected for forty years. He leaves a widow, a daughter, and three sons. His sons all passed through Tonbridge School with distinction, and two of them gained scholarships to Oxford.

Sir Stclair Thomson sends us the following notes: Christopher Vise was my very oldest friend in the profession, for we both commenced our studies together in the now extinct stage of "apprentices." He and I were "pupils" in the Infirmary in Peterborough under the well-known Dr. Tom Walker, who was one of the most distinguished surgeons in the Midlands of his time; his name will go down in the history of laryngology as being the first in this country to remove a growth from a vocal cord, through the mouth, by the help of the laryngoscope. Vise represented the sixth generation of medical men in one family who had all practised in the south of Lincolnshire. He presented to the Medical Society of London during the year that I was President (1917) the patent of election of that body given to his great-grandthe patent of election of that body given to his great-grand-father. It is printed in Latin, dated "Die Martis, 4to Augusti, 1789," and is addressed to Viro Celeberrimo Gulielmus Vyse, Chirurgo Praeses et Societas Medica Londinensis S.P.D." In his sterling character, genial manners, guileless nature, and unselfish service to friends and patients, Christopher Vise was a worthy descendant of this long line of medical man. His simple becauted describes this long line of medical men. His simple hearted devotion to all his duties—private, professional, or civic—his unruffled temper, and his delightful urbanity, made everyone his friend. He lived to please and to be pleased, and all who knew him rejoice to think that he never made an enemy.

THE death took place on November 17th at Hampstead of Dr. James Andrews, in his 93rd year. He was born at Pershore, and served, as was then the custom, an apprenticeship in his native town. In 1848 he entered as a student at Guy's Hospital. At this time Aston Key was at the height

of his career, and Addison and Bright were active members of the staff. Dr. Andrews was dresser to Bransby Cooper, and after taking the diplomas of M.R.C.S. and L.S.A. in 1851, and the M.D.St. Andrews in 1854, commenced practice in the Camden Road. In 1872 he removed to Hampstead and continued in active practice there until his retirement in his 80th year. He knew and had interesting reminiscences of most of the great consultants of the last century, and his greatest admiration was for Sir Thomas Watson. To the last he retained all his faculties, and took a keen interest in modern developments both in medicine and public affairs. His son, Dr. E. Collingwood Andrews, is in practice at Hampstead.

WE regret to announce the death, in his 67th year, of Dr. DAVID MAVER, an esteemed country medical practitioner of Bucksburn, near Aberdeen. Dr. Maver graduated at Aberdeen University M.B., C.M. in 1878. Besides having an extensive practice in Bucksburn he had several parochial appointments, and was superintendent of the Summerfield Hospital. He was a justice of the peace for the county of Aberdeen and was also a member of the educational authority.

## Aniversities and Colleges.

UNIVERSITY OF LONDON. THE following candidates have been approved at the examination indicated:

PLOMA IN PSYCHOLOGICAL MEDICINE (with special knowledge of Psychiatry).—H. E. L. Canney, G. F. Cobb, R. D. Gillespie, D. I. O. Macaulay, D. Matthew, H. M. North, W. R. Page.

A course of five lectures on "The nature of ultramicroscopic viruses" will be given by Mr. F. W. Twort, superintendent of the Brown Institution, in the theatre of the Royal College of Surgeons, Lincola's Inn Fields, W.C., on December 11th, 12th, 15th, 18th, and 19th, at 4 p.m. Admission will be free without ticket.

UNIVERSITY OF GLASGOW.

THE following appointments to bursaries are announced:

The Arthur (Medical) Bursary, value £20 for three years, to Mary G. Gorrie, who took the highest place among the Queen Margaret College candidates at the First Professional Examination held at the University. Lorimer (Medical) Bursary, £25 for three years, William Scoble. Rainy Bursary, £20 for two years, Mortou A. Foulis; Monteith Bursary, £21 for two years, Raymond A. Currie; Davidson Bursary, £34 for three years, Robert B. Smith; Weir Bursary, £38 for one year, David Hynd, M.A.

ROYAL COLLEGE OF PHYSICIANS OF LONDON.

An extraordinary Comitia of the Royal College of Physicians of London was held on Friday, November 24th, when the President, Sir Humphry Rolleston, was in the chair.

Licences to practise physic were granted to Cyril Rickwood Lane and Ella Kennedy Will.

Permission was granted to the Museum Galleries to photograph certain oil paintings in the possession of the College, and to the Dean of the Middlesex Hospital Medical School to have a copy made of the portrait of Sir Thomas Watson. It was agreed to lend to Mr. Percy Bigland (who painted it) the portrait of Sir Samuel Wilks, now in the College, for the purpose of exhibiting it at the Corporation Gallery Hall.

The resignation of Dr. R. A. Young of the office of Examiner on his appointment to the Committee of Management was accepted as from July, 1923.

The President announced that Dr. Kenneth N. G. Bailey has been appointed Streatfeild Re earch Scholar.

Dr. H. G. Turney was appointed Representative of the College on the Council of the Queen's Jubilee Fund for Nurses, vice Sir Dyce Duckworth, resigned.

Sir Humphry Rolleston was elected Representative of the College on the General Medical Council, vice Sir Norman Moore, resigned.

#### The Services.

DENTAL OFFICERS, R.N.

AT the recent examination of candidates for entry into the Royal Navy as dental officers, held at the Royal Dental Hospital of London, in November, the following qualified for appointment:

J. M. Park, L.D.S. (Glasgow); W. T. L. Douglas, L.D.S. (London); J. L. Edwards, L.D.S. (Liverpool); S. E. Brown, L.D.S. (Dublin). The names are arranged in order of merit.

The fourth annual 19th Casualty Clearing Station dinner will be held at the Imperial Restaurant, 62, Regent Street, Loudon, on Friday, December 15th. All who were active members of, or associated with, 19th C.C.S. are invited to attend. Tickets, 15s. exclusive of wine, may be obtained from the Rev. E. C. Doddnell, 6, Alexandra House, Regent's Park Road, Finchley, N.3.

# Medical Melus.

A REUNION dinner of graduates and undergraduates of the Durham University College of Medicine will be held at the County Hotel, Newcastle-upon-Tyne, on Thursday, December 14th, at 7.30 p.m. The chair will be taken by Professor H. Brunton Angus, and the guest of the evening will be Mr. Cecil A. Cochrane, M.A., D.C.L. Applications for tickets (undergraduates 6s., graduates and others 12s. 6d.) should be sent to Mr. G. C. Parkin, College of Medicine, Newcastle-upon-Tyne, on or before December 6th upon-Tyne, on or before December 6th.

SIR ARTHUR NEWSHOLME, K.C.B., M.D., will give two Chadwick lectures on relative values in public health at the Royal Society of Medicine on Thursdays, December 7th and 14th, at 5.15 p.m. on each day. Sir James Crichton-Browne will preside at the first lecture, which will deal with vital statistics, professional and popular education, and the influence of general sanitation, specific sanitation, and combined action. The second lecture, at which Mr. W. Addington Willis, a Chadwick trustee, will be in the chair, will deal with the degrees of preventability of disease and with financial questions.

THE annual dinner of the Epsomian Club will take place at the Trocadero Restaurant on Thursday, December 14th, at 7.30 p.m. The price of the dinner will be 12s. (exclusive of wine) and will be collected at the table. Any members intending to dine are requested to notify the honorary secretary, Mr. S. Maynard Smith, 49, Wimpole Street, W.1, as soon as possible, and to give the names of friends they wish to sit near so that table plans may be prepared.

PROFESSOR S. LYLE CUMMINS, C.B., will read a paper on "Acquired resistance to tuberculosis: a factor in clinical type and prognosis," at the meeting of the Bristol Medico-Chirurgical Society on Wednesday, December 13th, at 8 p.m. The meeting will be held in the medical library of the university. Dr. J. A. Nixon, C.M.G., president, will be in the chair the chair.

THE King has appointed Dr. Percy James Kelly (Surgeon General) to be a member of the Executive Council of the Colony of British Guiana.

AT a meeting of the Association of Economic Biologists to AT a meeting of the Association of Economic Biologists to be opened in the Botanical Department of the University of Manchester on Friday, December 15th, Dr. W. Lawrence Balls will introduce a discussion on genetics in relation to applied biology. After dinner (in the university refectory) informal discussions will take place on the place of applied biology in universities, and on the relation of biology to medicine. On Saturday a visit will be paid to the British Cotton Industry Research Association at Didsbury.

THE Industrial Fatigue Research Board has issued a report containing two documents, one, on the influence of tempera-ture and other conditions on the frequency of industrial accidents, by Miss Ethel E. Osborne and Dr. H. M. Vernon, and the other, on the relation of fatigue and accuracy to speed and We intend to publish a duration of work, by Mr. B. Muscio. review of the report in an early issue.

THE annual dinner of the Chelsea Clinical Society was held on November 22nd at the Café Royal, with Dr. Campbell McClure, president of the society, in the chair. Sir Sydney Russell-Wells, in proposing the toast of "The Chelsea Clinical Society," pointed out the advantages of the smaller informal medical societies as contrasted with those which were larger and recessarily more formal in the distribution. were larger and necessarily more formal. In the smaller societies it was better, he said, to discuss things freely without set papers, to discuss failures as well as successes, and to encourage the spirit of research rather than to have as their ambition volumes of printed transactions lying unread in some dusty library. Dr. Campbell McClure, in his reply, said that their society included men from all the many and varied branches of the medical profession. He emphasized the benefit that some years' experience of general practice gave to the specialist, and the value to the surgeon of having been a house-physician. It was a great advantage to the general practitioner to make a point of being present at operations on his own patients. The health of the guests was proposed with many compliments by Mr. Ivor Back. Sir Humphry Rolleston, President of the Royal College of Physicians, recalled, in reply, the many links between Chelsea and the Royal College of Physicians; Sir William Hale-White, President of the Royal Society of Medicine, also replied. The health of the chairman and officers of the out set papers, to discuss failures as well as successes, and replied. The health of the chairman and officers of the society was proposed by Dr. Halls Dally, who stated that the society was never in a more prosperous condition than it was at present; Dr. Campbell McClure and Dr. Eckenstein (treasurer) replied. During the course of the evening some excellent songs were sung by Captain Radcliffe and by Mr. Norman Long. Mr. Norman Long.

THE Home Secretary gives notice under date November 24th that in view of the fact that the Dentists Act, 1921 (which prohibits the practice of dentistry by persons who are not registered dentists), comes into force on November 30th he has withdrawn as from the same date the special authority under the Dangerous Drugs Act, 1920, which was given to certain unregistered dentists to purchase local dental anaesthetics containing cocaine. On November 30th those unregistered dentists-if any-to whom the special authority applied, and whose names have not been put on the Dental Register, ceased to have any authority to be in possession of cocaine solutions, and should dispose forthwith of any stocks remaining in their possession to an authorized person.

THE third annual dinner and dance arranged by the Panel Committee for the County of London will take place on December 7th, at 7.30 p.m., at the Connaught Rooms, Great Queen Street, Kingsway, W.C.2. Tickets (gentlemen 21s., ladies 15s., exclusive of wine) may be obtained from Dr. Robert J. Farman, Staple House, 51, Chancery Lane, W.C.2. All practitioners will be welcomed. Carriages at 2 a.m.

THE annual dinner of the Medical Society of University College Hospital will take place on Tuesday, December 12th, College Hospital will take place on Tuesday, December 12th, at Gatti's Restaurant, Strand, at 7.30 p.m. Mr. T. H. Somervell, F.R.C.S., who was a member of the Mount Everest expedition, and has returned to England lately, will be the guest on this occasion. Tickets, 10s. 6d. each, may be obtained from the honorary secretary, J. A. Hadley, University College Hospital.

THE annual address before the Newcastle and Northern Counties Medical Society will be delivered on Thursday, December 7th, at 4.30 p.m., in the Physical Theatre, Armstrong College, by Sir Humphry Rolleston; the title of the address is "Some reflections on high arterial blood pressure." The annual dinner is to be held on the evening of the same day, when the guest will be Sir Humphry Rolleston.

AT a meeting of the Maternity and Child Welfare Group (Metropolitan and Home Counties) of the Society of Medical Officers of Health on Tuesday, December 12th, at 5.15 p.m., Mr. Eardley Holland will read a paper, well illustrated with lantern slides, on the dangers of breech presentation to foetal and infant life. The meeting is open to members of the medical profession.

# Ketters, Aotes, and Answers.

As, owing to printing dificulties, the JOURNAL must be sent to press carlier than hitherto, it is essential that communications intended for the current issue should be received by the first post on Tuesday, and lengthy documents on Monday.

Correspondents who wish notice to be taken of their communications should authenticate them with their names—of course not necessarily for publication.

Authors desiring reprints of their articles published in the British Medical Jounnal are requested to communicate with the Office, 429, Strand, W.C.2, on receipt of proof.

In order to avoid delay, it is particularly requested that ALL letters on the editorial business of the Journal be addressed to the Editor at the Office of the Journal.

Office of the Journal.

BE DOSIAL address of the British Medical Association and British Medical Journal is 429, Strand, London, W.C.2. The telegraphic

ddresses are:

1. EDITOR of the BRITISH MEDICAL JOURNAL, Aitiology, Westrand, London; telephone, 2630, Gerrard.

2. FINANCIAL SECRETARY AND BUSINESS MANAGER (Advertisements, etc.), Articulate, Westrand, London; telephone, 2630, Gerrard.

3. MEDICAL SECRETARY, Medisecra, Westrand, London; telephone, 2630, Gerrard. The address of the Irish Office of the British Medical Association is 16, South Frederick Street, Dublin (telegrams: Bacillus, Dublin; telephone, 4737, Dublin), and of the Scottish Office, Rutland Square, Edinburgh (telegrams: Associate, Edinburgh; telephone, 4361, Central).

### QUERIES AND ANSWERS.

INCOME TAX.

- "D. B. J. F." asks whether he can deduct as professional expenses a proportion of the rates, ground rent, and repairs of his lease-hold house.
- \*\* We assume that our correspondent has a consulting room and, probably, other professional accommodation at his residence. He is entitled to include in his professional expenses a reasonable proportion of the rates and repairs and of the net assessment to income tax, Schedule A, of the property. This latter deduction takes the place of a proportion of the ground rent.
- 'H. J. H.' bought a secondhand 10-h.p. Singer in 1920 for £350, and sold it in 1922 for £80; in that year he purchased a new 10/15-h.p. Fiat for £735, claiming as an expense £735 £80 = £655. \*\* The amount allowable is £350 - £80 = £270 only; the
- balance of the expenditure-namely, £385-was incurred in improving, not merely in maintaining the equipment.