

## Letters, Notes, and Answers.

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### QUERIES AND ANSWERS.

#### INCOME TAX.

"T. D. N." will find that the point raised in his previous question was further discussed in our reply to "J. A. S." and "A. M. I." in our issue of February 27th. At present we are unable to assist him further, but will keep the matter before us in the hope that we may be able to do so at a later date.

A, B, and C are in partnership: B replaced a car in 1924 and A in 1925, claiming allowances of £390 and £212 respectively. They have since claimed depreciation allowances (in respect of the new cars, of course), presumably for 1925-26, and the inspector, in making that allowance, has cancelled the previous renewal allowances to the extent to which they affect the 1925-26 assessment.

\* \* In an old Scottish case, *Caledonian Railway Company v. Banks* (18 Sco. L. R., 85), the judges seem to have laid down the principle that renewal expenditure and depreciation cannot be allowed simultaneously in arriving at the same assessment. The firm attracts by law one single assessment, and therefore it seems to follow that where depreciation is claimed and allowed the renewal expenses are not allowable. So far as we have been able to ascertain the practice approved by the Board of Inland Revenue, it would appear that they are willing to concede the point, so far as concerns those years for which the figures enter into the average for 1925-26, but not for future years; in other words, that they would in such a case as this be willing to see the simultaneous allowance of depreciation and of renewal deductions where the expense was, in fact, incurred before the books were made up for the practice at April 5th, 1925, but not such depreciation and subsequent renewals. If we have correctly interpreted the attitude of the Board, A, B, and C's inspector of taxes will apparently be able to obtain authority to restore the cancelled deductions for renewals.

"E. S. B." poses a set of facts somewhat similar to those referred to by A, B, and C, but in this case one of the partners renewed his car after the partnership books had been made up for the year 1925, and therefore the relative account first affects the financial year 1926-27.

\* \* The old car was presumably replaced because it had become obsolete for its purpose; if so, we are of opinion that an obsolescence allowance can be claimed in respect of it—Rule 7, Cases I and II, Schedule D—representing the net cost of renewal less the amount of depreciation allowed on it, in income tax assessments. This, however, will not affect the 1925-26 assessment.

### LETTERS, NOTES, ETC.

DR. S. D. BHABHA (Greenwich), whose account of the Spiess-Drager apparatus was printed in the **JOURNAL** of January 16th, writes to inform our readers that he has severed all connexion with the clinic mentioned in that note.

#### INVESTIGATION OF STATUS LYMPHATICUS.

DR. W. HOWEL EVANS, secretary of the committee undertaking a collective investigation of status lymphaticus, asks us to correct a mistake in the notice sent to us by him and published in our issue of February 27th (p. 395). The interim report of the original investigation was published in the *Journal of Pathology and Bacteriology* for January, 1925—not April, 1925.

#### INDIVIDUAL OVERDOSE OF ULTRA-VIOLET RAYS.

DR. ELIZABETH M. ANDERSON (London, W.) writes: With reference to Dr. Ferguson's letter in the **JOURNAL** of February 27th (p. 402), in which he suggests that cataract may be due to ultra-violet and not heat rays, as formerly supposed, I should like to point out that the available evidence is strongly opposed to this view. Dr. Ferguson mentions the incidence of cataract among glass workers, iron smelters, and the like, but the open furnaces to which these workers are exposed emit chiefly heat rays, the ultra-violet rays being negligible in amount or absent. In the tropics, where cataract is of frequent occurrence, the chief constituent of the solar spectrum is heat, the actinic rays being filtered out by moisture. It is well known that dogs who are allowed to sit before domestic fires develop cataract, yet no actinic rays are given off by coal. In the Alps, where ultra-violet radiations are present in comparatively large amounts, the incidence of cataract is no higher than in smoky towns, where they are practically absent. Lastly, in certain cases of incipient cataract, actinotherapy has been used with benefit as a remedial agent.

#### SUNSHINE RECORDS.

DR. H. D. BISHOP (M.O.H. States of Guernsey) writes: Of the eighty-two stations recording sunshine recognized by the Meteorological Society, there were only eight that recorded more than 1,900 hours of bright sunshine during the year 1925. They were as follows:

Guernsey ...	...	...	...	...	1,999 hours.
Worthing ...	...	...	...	...	1,956 "
Salcombe ...	...	...	...	...	1,955 "
Plymouth ...	...	...	...	...	1,923 "
Jersey ...	...	...	...	...	1,923 "
Littlehampton ...	...	...	...	...	1,915 "
Paignton ...	...	...	...	...	1,912 "
Teignmouth ...	...	...	...	...	1,906 "

All these stations are situated in the English Channel or on the south and south-westerly coasts. The average amount of sunshine in Guernsey during the past thirty-two years was 1,905 hours, a figure considerably exceeding that of all other English stations.

#### A SCHOOL FOR MYOPES.

WE are informed by a leading London ophthalmologist that Mrs. Bridge, B.A., formerly principal of a school in Brighton, has opened a school for myopes at the Manor House, Piltown, near Newick and Uckfield, Sussex. The aim of the school is to educate children with defective eyesight. The teaching is largely oral, and practical methods are adopted wherever possible. Much time is spent in the open air and sedentary work is reduced to a minimum. The schoolroom is built for the purpose and suitably fitted. The special desks used in the L.C.C. myope schools are used. The curriculum includes dancing, eurythmics, musical appreciation, and certain handicrafts, beside the usual English subjects and French. Advantage is taken of the wireless and of good gramophone records. Outdoor occupations and interests and simple home duties alternate with the ordinary lessons, so that the time, which may not be spent in reading is both usefully and happily filled. At present only ten children can be received.

#### CARS ON LOAN DURING REPAIRS.

THE Medical Insurance Agency some two years ago decided as a result of many inquiries to initiate a scheme by which the expert advice of a responsible firm of motor engineers should be available without cost to members of the medical profession. In the report of the Agency at the time the hope was expressed that this service would prove of considerable use to the profession, and experience since then would seem to prove that it is keenly appreciated by medical motorists. It has now been found necessary to develop the scheme beyond the original intention, and Messrs. Mann, Egerton and Co. of Bond Street and Kilburn (consulting motor engineers to the Medical Insurance Agency) have established a fleet of cars for loan while repairs to doctors' cars are being carried out at their works.

#### BURGUNDY AND GOUT.

DR. P. D. CAMERON (Wellington, N.Z.) writes with reference to the note on "Wine and gout" by our Paris correspondent (**JOURNAL**, December 5th, 1925, p. 1086): The question arises, Does the Australian red burgundy produce the same toxic effect in gout as the French wine? It would be interesting to find out whether geographical considerations or some innate quality of the wine is the factor concerned.

#### 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, 49, and 50 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 47 and 48.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 91.