

such receipts are usually merged in a practitioner's general earnings for assessment under Schedule D, and the objection to the allowance of travelling expenses is then waived. Unfortunately, "M.D." has no fund of general earnings with which the appointment receipts can be merged, and in such circumstances the concession referred to would not apply. We can only suggest that when "M.D." is called upon for a return he should request that that demand be left over until he has been twelve months in the new work, and that he should then make an inclusive declaration deducting all travelling expenses and other costs incurred in doing the work and ask for the matter to be dealt with on that basis. As the car will presumably be largely used for private purposes, it may be best to keep a record of the mileage driven for professional purposes and divide the total car expenses proportionally.

Deduction for Residence.

"W. S." explains that since his last year's return was made he has purchased his house. What can he deduct in the form of rent?

* * * The same proportion as was previously applied to the rent paid should now be applied to the net assessment under Schedule A on which "W. S." now pays income tax as the owner of the premises.

Value of Board and Lodging.

"J. C. H." was engaged as a temporary assistant on terms which provided for free board and lodgings; he is not staying under his principal's roof, but the cost of his board, etc., is paid for him. Is he liable for tax on the value?

* * * He is not liable on any advantage which is not received in money or in a form capable of conversion into money; on that principle and on the facts stated he is not liable for tax on the value of the board and lodgings. If "J. C. H." made a return for assessment including that value as part of his statutory income he can claim back the tax paid in error—or have it set against the next instalment due—but if he left the assessment to be made in the absence of his return and then did not give notice of appeal within the statutory period of twenty-one days, we fear he has no legal remedy.

Motor Car Transactions.

"N. W. J." bought an E car in 1924 for £350 and sold it in 1927 for £75—when the price of a similar new car was £280. In 1927 he bought a W.K. car for £575. What should he claim?

* * * (1) Obsolescence allowance, £350—£75=£275—but it is possible to contend that the allowance should be £280—£75=£205. (2) Depreciation allowance 1928-29, £575 at 15 or 20 per cent.

"H. A. T." bought a 11.4 h.p. car in January, 1926, for £250 and sold it in January, 1928, for £100, buying a 12.24 h.p. car for £230. His accounts have been made up to April 5th each year. What allowances can he claim?

* * * Obsolescence allowance as an expense of the year 1927-28, the out-of-pocket expense—namely, £230—£100=£130, and depreciation allowance for 1928-29, 15 or 20 per cent. on £230. One point should perhaps be mentioned—that is, that as there was a slight increase in horse power it might be contended by the revenue authorities that there was some measure of capital expenditure involved in the purchase of the second car. The difference is, however, so small that it is thought that that contention would not be pressed seeing that the second car cost less than the former one.

LETTERS, NOTES, ETC.

SALARIES OF MEDICAL WOMEN.

"N. O." writes: Your correspondent "County Medical Officer" (April 7th, p. 612) mystifies me when, referring to the small salaries of women assistants in general practice, he concludes that "Such a condition of affairs must react unfavourably upon the whole profession, and the first to suffer will be the male members of the public health service." I ask myself repeatedly "How?" but fail to find the answer. I agree with him wholeheartedly that well-qualified women do work for their board only, and that the addition of £3 a week is a relatively princely emolument to many. I admire such women for their courage and tenacity in sticking at all costs and sacrifice to their calling. Let not "County Medical Officer" commiserate with them. After twelve months' hospital experience I was offered £150 per annum (out of which I had to pay for my own board and lodging in an insanitary two-roomed cottage in the village) to act as assistant to a distinguished retired colonel. He himself lived with his small family in a charming and roomy house. I had too high an opinion of myself, and refused this post. About the same time I was offered a post under a South Wales medical aid society at £450 per annum; acting on the advice of the Secretary of the British Medical Association I courageously refused. After further clinical experience I succeeded in obtaining a public health post at a salary of £600 per annum. Having worked for three years and paid off my financial obligations to my parents and my old school, I married, and for this offence was obliged to

resign my post. My desire to get back into harness, to justify my years of hard study, amounts at times almost to an obsession; moreover, I seriously need the help that a reasonably paid post would provide for a war-disabled husband and a small family. But I know that the position is hopeless in the face of this appalling state of unemployment amongst medical women. I would go further than "County Medical Officer" in stating that "it reacts unfavourably," etc.; I would say that it is a disgrace to the profession, and calls for smart action by the Association as a whole, and the Women's Federation in particular. Let them rouse themselves from their ease. The closing of the medical colleges to women at any rate will save many from bitter disillusionments in the future. At the same time I feel sure that the power of such as those who countenance with unconcern this artificial attempt to subjugate women in the sphere of medicine cannot ultimately prevail. And so "County Medical Officer" and his hypothetically out-of-work colleagues will not have to tremble for long.

"A. M." writes to express his agreement with the letter of "County Medical Officer" with regard to the remuneration of medical women. He thinks that steps should be taken to reduce the entry of women into the medical profession in view of the serious overcrowding, as illustrated by the fact that fifty or one hundred women apply for small appointments. He adds that these "student appointments" are supposed to be tenable for six months, but are actually retained for long periods by women who have been in practice for four or five years.

FIVE GENERATIONS ATTENDED BY ONE DOCTOR.

DR. JAMES ADAM (Hamilton, Lanarkshire) writes: Dr. L. J. Hood's experience (April 21st, p. 700) of attending five generations in one family has also been mine for some years past. I am hoping I may attend the sixth.

UNUSUAL PIGMENTATION OF SCALP.

DR. G. G. COOPER (Bel-Abbes, Algeria) refers to the report by Dr. D. I. Walker (February 11th, p. 243) of the case of a boy who had a patch of jet black hair on the right parietal and frontal region of the scalp, the hair otherwise being of a sandy, fair colour. Dr. Cooper remembers a similar well-marked case in a boy aged 12-14, whom he saw in Edinburgh about twenty-five years ago. This boy had pronounced red hair, with an oval patch of black as large as a hen's egg over the upper part of the right occipital area.

COMMERCE IN RADIUM.

WITH reference to an article under this heading which appeared on January 7th (p. 19), a correspondent informs us that, besides the known deposits mentioned therein, large deposits of uranium ore are now being developed in the Fluiders Range in the Northern Section of South Australia. Extensive lodes of antimony and torbenite, not associated with any other metal or mineral, have been found, and radium element has been extracted from these ores at the Australian Radium Corporation's treatment works at Adelaide.

THE "TRANSPARENT" CARD HINGE.

The device which now bears this name, and which was formerly called the "M. H. S. Card Clip," is the invention of an English doctor and is manufactured by Messrs. Cooper, Denison, and Walkden, Ltd., St. Bride Street, E.C.4. It is designed to furnish a means of keeping index cards, notably those used in insurance practice, permanently grouped without the use of clumsy wire clips; by its use a number of cards can be quickly attached to one another to form a "book." Each hinge consists of a small double disc of strong light fabric, the two parts being united by a line of stitching and the inner surfaces of the discs being gummed, so that the edges of the cards may be fastened firmly between them.

THE PETROL ENGINE.

IN *The Petrol Engine* the staff of the *Motor* provides motorists, mechanics, and others with a brief and clear account of the construction and use of the petrol engine. The descriptions of the various parts of the engine are simple, and the book is well illustrated, so that it is easy for one with no mechanical training to understand the working of his machine, whether it be a touring car, a motor cycle, or a commercial vehicle. The first chapter gives the history of the early development of the internal combustion engine. At the end there is a chapter describing the chief types of engine for petrol-electric lighting sets. The book is a useful addition to the Temple Press series of manuals for motorists. Its price is 3s. 6d.

MOTOR TYRE MANUFACTURE.

THE Dunlop Rubber Company extends to any medical practitioner who is interested in motor tyre equipment an invitation to visit the works and see the manufacture of tyres in progress from the raw rubber to the finished article. Any reader who desires to take advantage of this invitation should communicate with the Reception Officer, Fort Dunlop, Erdington, Birmingham.

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 48, 49, 52, 53, 54, and 55 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 50 and 51.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 211.