

Letters, Notes, and Answers.

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QUERIES AND ANSWERS.

WHOLE BLOOD TRANSFUSION.

DR. OSBORNE BROWNE (Jamaica) writes: Can consanguineous blood—that is, parents and children, brothers and sisters—be used without grouping and without risk? What is the simplest method of grouping without the aid of a microscope? Sometimes one would like to transfuse at short notice and in out-of-the-way places, but the fear of group incompatibility acts as a deterrent.

CRAMP AFTER SCIATICA.

With reference to the note by "F. W. S." on the treatment of cramp after sciatica, on March 24th (p. 534), it may be added that the preparation employed was "iodolysin," obtainable from Messrs. Allen and Hauburys, Ltd.

INCOME TAX.

Payments for Capital Borrowed.

"E. K. S." has borrowed capital to pay out his late partner and is paying, *inter alia*, interest, from which he deducts income tax, and an annual sum representing the cost of a fidelity policy. How should he deal with these payments?

* * * So far as the interest is concerned it cannot be deducted as an expense, and therefore is assessed on "E. K. S." (as part of his profits) as if it were his income, except that tax is payable on that portion of the profits at the full standard rate. In that way the tax deducted by "E. K. S." reaches the Revenue without any specific *ad hoc* payment being made. The fidelity policy payments relate to a capital charge and are not allowable as expenses, though presumably they are part of the company's profits and are assessed to tax accordingly.

Commencement of Partnership.

"J. K. S."—A and B have worked together for some years, B being a "salaried partner." A deed of partnership was executed in January, 1928, "dating the partnership back to January, 1927." The income tax authorities will not admit that a partnership existed prior to January, 1928.

* * * "Partnership" is a special relation between the parties, and the deed of January, 1928, cannot have constituted that relation in 1927, though, of course, it was open to A and B to enter into any arrangement with regard to the payments to be made to B for his work in 1927. "J. K. S." refers to B's earlier status as that of a "salaried partner"; we are not quite sure what precise meaning should be attached to that description, but assume it to mean that B was a salaried assistant with a share in the firm in prospect. If so, then we think that the additional payments made to him for 1927 as a result of the partnership deed may properly be regarded as his remuneration for that year, and be charged on him under Schedule E, and treated as expenses in the accounts of the practice.

Depreciation Allowance—X-Ray Apparatus.

"E. P. D." states that his claim to a depreciation allowance has been refused, the inspector of taxes stating that he is entitled only to renewal expenditure.

* * * We do not agree. In our opinion the apparatus comes within the category of "plant and machinery," as distinct from such equipment as "tools," and therefore can properly be made

the subject of a depreciation claim. So far as our knowledge goes, that view is accepted generally throughout the country. There is no prescribed rate of depreciation; we should suggest 10 per cent. on the written-down value as being at least fair to the Revenue.

"G. A." inquires what would be a reasonable percentage for depreciation, and whether the value of articles liable to frequent renewal—such as x-ray tubes, rubber gloves, etc.—should be excluded?

* * * We suggest, somewhat tentatively, 10 per cent. We are of opinion that when renewal takes place through obsolescence the unexhausted value can be claimed for, and thereby any insufficiency in the depreciation allowance ultimately corrected. Articles which form an integral part of the plant should be included in the value, even though subject to fairly frequent renewal—as, for instance in the case of motor car tyres; other articles, such as rubber gloves, are not proper subjects for the depreciation allowance.

Liability for Board and Lodging.

"K. I." was engaged as an indoor assistant in 1921 at a salary of £400. "For income tax purposes the inspector of taxes put down the income as £500 per year." Is he legally entitled to claim the tax paid in error?

* * * No, any legal right could have been preserved only by lodging formal notice of objection to the incorrect assessments when they were notified. But if "K. I." can make it clear that the inspector of taxes knew that the salary was £400 and added £100 for board and lodging through an official error as to the law applicable it may be worth applying to the Board of Inland Revenue, Somerset House, W.C.2, for relief as an act of concession.

LETTERS, NOTES, ETC.

COMPLETE OBLITERATION OF THE VAGINA.

DR. F. BUNJE (Hong-Kong) writes to record the case of a Chinese woman, aged 23, who was admitted to St. Paul's Hospital, Hong-Kong, with the following history. Eighteen months ago, when about five months pregnant, abortion started. At the time she was living in the interior of China, and the old women of the village were called in to attend to her. They evidently did not think that things were as they should be, and proceeded to remove the foetus by means of "metal hooks." There was a considerable amount of haemorrhage, and the patient was taken to a Chinese doctor, who proceeded to repair the damage. The patient had never menstruated since the abortion. On examination of the place where the vaginal orifice should have been, there was found a hard mass of scar tissue at the bottom of a depression, with radiating scars towards the labia. No opening could be found, even with a very fine probe, and the uterus could not be felt per rectum. There had also been extensive damage to the perineum. At the subsequent operation performed by Dr. Bunje he found that a fibrous cord of scar tissue represented the original vagina, and this was traced up to a small atrophied uterus. The cicatricial tissue on dissection was shown to lie as a partition between rectum and bladder.

UNUSUAL PIGMENTATION OF SCALP.

"X. Y. Z." writes: As the possessor of a "piebald" scalp I read Dr. Walker's letter, with Dr. Haldin-Davis's comments, on this subject in your issue of February 11th (p. 243) with great interest, and was surprised to learn that the abnormality is considered so rare. However, I let the matter drop. But in reading Dr. Cooper's note of May 12th (p. 832) my interest was again aroused, and this time to a very high degree, by his reference to a case in Edinburgh (my native place) twenty-five years ago; I have little doubt that I am the person mentioned. From the scientific point of view I am sorry to say that I can no longer offer myself as an interesting pathological specimen, alopecia having invaded the region in question almost to the entire exclusion of the black patch. Since my younger days other anomalies in the distribution and permanency of pigmentation have manifested themselves, but that on the scalp was present and unvarying from infancy. While the area was somewhat larger than Dr. Cooper stated, I must congratulate him on the accuracy of his description after all these years.

IMMUNITY FOLLOWING HERPES.

DR. H. WILLINGHAM GILL writes: The personal experience of one of our profession may itself be worth adding to the record of Dr. James Taylor (May 26th, p. 920). About twenty-five years ago I had an attack of typical herpes zoster. Last year I had a bad bout of herpes frontal. Of both I bear the scars.

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 70, 71, 72, 73, 76, 77, and 78 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenancies at pages 74 and 75.

A short summary of vacant posts notified in the advertisement columns appears in the Supplement at page 263.