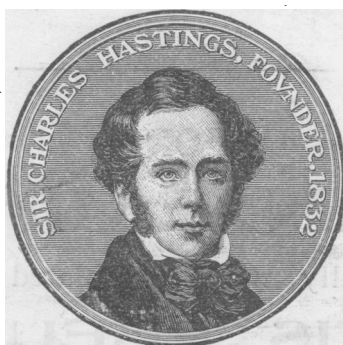


The

JUN 12 1929

# British Medical Journal

THE JOURNAL OF THE BRITISH MEDICAL ASSOCIATION.



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No. 3569.

SATURDAY, JUNE 1, 1929.

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## PAINFUL HEEL.

"A. G. N." writes: "Giza" (May 11th, p. 890) should exclude an earlier wearing away of the boot heel at a particular part from method of walking. I found this to be the case with me. The left postero-lateral part of my boot heel wears away first, and if this is not soon repaired I get a most painful foot. I have had several cases of painful heel due to this simple cause, and in each, as soon as the boot was repaired early, the pain disappeared. I never have it now, owing to the early attention, but I am warned as soon as the boot wears down. An easy method of relieving pain of the heel when in bed is simply to let it lie outside on the edge of the mattress.

## INCOME TAX.

## Depreciation of Motor Car.

"D. D. M." bought a £330 car in February, 1926; what can he claim for depreciation allowance?

\* \* Depreciation should be claimed at the time the return is made for assessment, or, at any rate, within the time limited by statute for the lodging of appeals—that is, within twenty-one days from the issue of the notice of assessment. We gather that in the present case the inspector of taxes is willing to make an allowance for the year 1928-29, but not for earlier years. On that basis the allowances, etc., work out as follows:

1925-27—£330 at 15 per cent.—that is, £50 not allowed.  
1927-28—£330—£50=£280 at 15 per cent.—that is, £42 not allowed.  
1928-29—£280—£42=£238 at 15 per cent.—that is, £36 allowed.  
1929-30—£238—£36=£202 at 15 per cent.—that is, £30 to be allowed.

It will be seen that "D. D. M." has definitely lost, so far as the depreciation allowance is concerned, the first two years' amounts—that is, £50+£42=£92. But this can, no doubt, be picked up when his car is replaced, by the operation of the obsolescence allowance; for instance, suppose he sells the car in 1929 for £120 and buys another to replace it, then he will be able to claim the obsolescence allowance in computing his taxable profits for assessment for 1930-31, the allowance being £330—(£36+£30 depreciation allowances granted)—£120 (received for the car), net allowance, £144. If he had received the depreciation allowances for the two early years the obsolescence allowance would have been £330—(£50+£42+£36+£30)—£120—that is, £52.

## Obsolescence Allowance.

"M. S." bought a motor-cycle combination in 1922 for £150, and by 1929-30 the depreciation allowances had reduced that amount to £62. He then sold the combination for £22 and bought a car for £135. He has claimed a deduction of £62—£22=£40 "for replacement" (strictly it should be for obsolescence), but the claim is refused on the ground that "no allowance can be made for the loss on replacement . . . as this is a capital loss."

\* \* "M. S." should write pointing out that the claim should be regarded as one for "obsolescence allowance." We are quite clear that that claim should be admitted, and if it is still refused we suggest that our correspondent should put the facts before the authorities at Somerset House and ask for their ruling on the matter.

"T. C. L." bought a car in 1925 for £435, and for the three years ending April 5th, 1929, received depreciation allowances amounting in the aggregate to £213. He sold the car on March 28th, 1929, for £50, and bought a new car for £315. What should he claim?

\* \* (1) Obsolescence allowance £435—£213—£50=£172, and (2) depreciation on the new car £315 at 20 per cent.—that is, £63. We have assumed that "T. C. L." makes his accounts up to March 31st or April 5th; if the date chosen is earlier than March 28th—for example, December 31st—the allowances stated above will affect his liability for 1930-31 and not 1929-30, and the depreciation allowance for 1929-30 will be £222 at 20 per cent.=£44, and the obsolescence allowance, affecting the 1930-31 liability, will be £435—£257—£50=£128.

## Purchase of Share in Partnership.

"T. D. M." has bought a one-fifth share in a partnership as from April, 1928. His cash income for his first year was about £700, but his share of the partnership tax has been calculated on the basis of approximately £900, the other £200 representing the value of his share of outstanding debts at the end of the first year.

\* \* The basis on which the £900 is calculated is correct. Income tax is payable on the amount of the earnings of the year, whether received in cash or still due.

## LETTERS, NOTES, ETC.

## ANTIBACTERIAL POTENCY OF THE BLOOD IN PREGNANCY.

DR. A. W. CRAWFORD (Bolton) writes: I was much interested by the communication on the bactericidal property of the blood during pregnancy made by Drs. Miller and Whittaker, and reported in your issue of May 18th (p. 904). The following quotations are taken from a pamphlet published years ago by me in relation to serums which had been used by Cabanis and

Foulquier: "Those patients suffering from cancer and other various diseases were calling upon the reparative powers of the system which most likely were making a supreme effort to withstand the invasion of foreign and poisonous materials thrown into the blood, and that the blood of pregnant women is highly charged with formative material which is embryonic in character." "Those serums have in some way stirred up the formative material of cancerous subjects." I have said before that it is this formative material of the blood which is defective in pernicious anaemia, and is analogous to the defective epithelial substance in cancer. It is the corpuscles of the blood which are attacked by poisonous invasion. Their defence and increase are carried on by the formative material—namely, platelets, plasma, or polymorphs—and they are of epithelial origin. The above bears out my theory of cancer. What researchers have now to look for is the influence which retards or prevents the growth of this formative material at its very source. There is a point I should like to draw your attention to. After delivery the antibacterial and nutritive power disappears in ten days. Thereafter there is a temporary increase of a substance which is purely antibacterial, as the nutritive element is not required for the sustenance of the child. In the last paragraph of the paper the authors admit there is some, as yet, unrecognized element which stimulates activity of growth and is antibacterial in character. Dr. Leitch has said he intended to turn his attention to activity of growth, as the germ theory had no foundation.

## CHRONIC ACNE.

DR. STEPHEN M. LAWRENCE (Trinidad) reports the following two cases of acne of long duration. The first was a young man who suffered severely from pustular acne; he was treated with x rays, without success, small abscesses forming from time to time. About a year ago a large abscess over the jaw was opened, after which acute inflammation spread to the neck, with a considerable cellulitis. Free incision and the removal of sloughing tissue brought about rapid improvement, which included the disappearance of the acne spots, the skin having since remained quite smooth. The second patient was a young woman, aged 21, who had had acne indurata since the age of 18. The use of a liquid soap gave only temporary relief. Under vaccine treatment there has been great improvement. The initial dose of combined acne vaccine injected was 2,000 million—ten times the normal dose. No reaction followed, and within a week an injection of half this dose was given. As there was only slight fever and malaise the doses were repeated, and, finally, the maximum dose of 2,000 million was given twice a week. The pimples now only return occasionally and soon disappear. Dr. Lawrence considers that vaccine therapy might be more effective if larger doses than usual were employed, especially when the disease is of long standing.

## A WARNING.

DR. DONALD F. JOHNSTONE (Chatham) writes to warn readers against a man describing himself as a Canadian doctor who consults medical practitioners in England, presumably in order to obtain morphine by false pretences. "His procedure is to state that he has a severe renal colic and haematuria, and then ask for morphine to relieve the pain. He gives a distant address, and refuses offers of treatment at home, in case it may alarm his wife. He talks so convincingly that I was completely deceived, and his simulation of a renal colic is excellent. He is shabbily dressed, but talks with an educated Canadian accent, and he is quite at fault with all matters medical. There are two scars on his abdomen, presumably from some gall-bladder operation and appendicectomy. I found out that immediately after obtaining a dose of morphine and atropine from me he consulted two other doctors near by and obtained further supplies from them. In all three cases the story was the same, and we were all promised a box of Canadian apples for our kindness. Needless to say, these have not arrived."

## THE USE OF THE TONSILS.

DR. J. McNAMARA (Kensington) writes: Dr. Gardner (May 25th, p. 980) says that in Abyssinia it is the custom to remove the tonsils of all children, without evil results. It is highly improbable that the native of Abyssinia, by a horse-hair noose, can remove the whole or even half of a tonsil. Even if the whole of the tonsil were removed without evil results in the children of a people living in the healthy, sun-swept mountain atmosphere of Abyssinia, it does not follow that similar results would attend a similar operation in the children of people living in the polluted atmosphere of our cities. As an argument against the theory that the tonsils are useless after 5 years of age, I may mention that in animals of mucky habits, like the pig, the defensive ring of tonsillar tissue around the throat is highly developed.

THE Editor of the Cambridge University Medical Society Magazine asks us to state that communications should be addressed to him care of Messrs. Heffer and Sons, Ltd., 4, Petty Cury, Cambridge.

## VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 42, 43, 44, 46, 47, 50-51, 52, and 53 of our advertisement columns, and advertisements as to partnerships, and locumtenencies at pages 48 and 49.

A short summary of vacant posts notified in the advertisement columns appears in the Supplement at page 214.



THE injurious action of caffein, to which the ailing, reconvalescents and those in good health become liable by the habitual or excessive consumption of coffee and tea, is causing an increased interest in the medical world. There is already a comprehensive literature dealing with this subject ; in many cases it absolutely bans the consumption of beverages containing caffein.

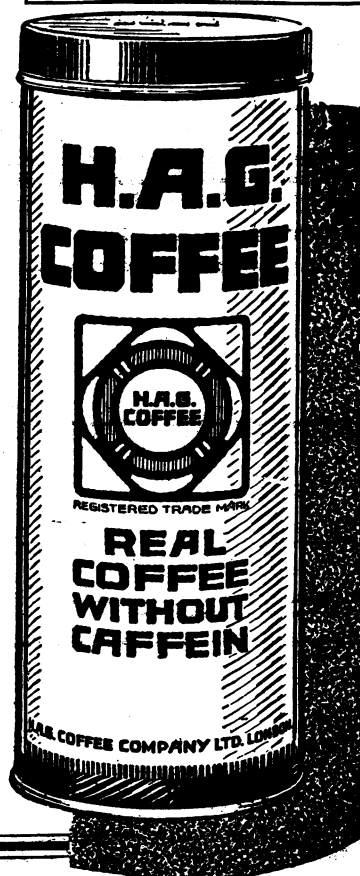
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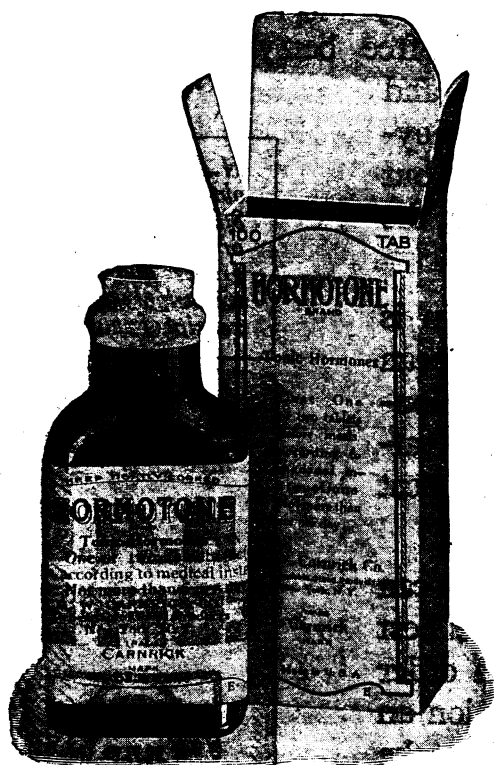
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(Lorand, "Life Shortening Habits and Rejuvenation," 1922.)

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