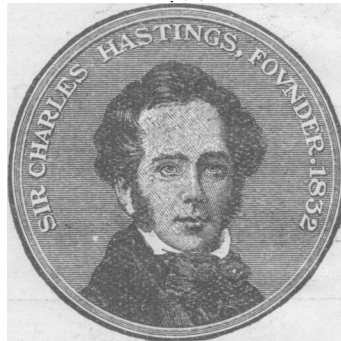


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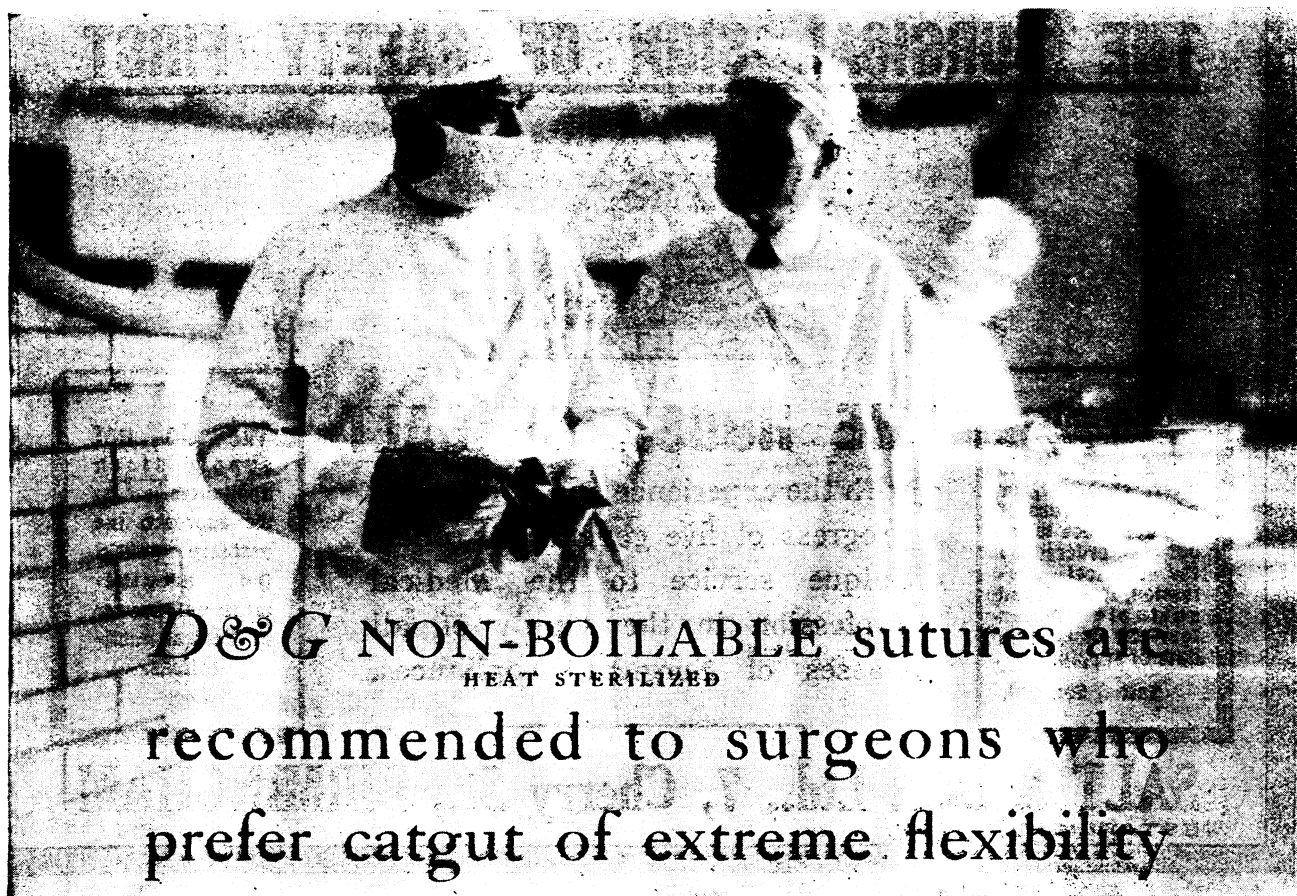
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DURATION OF LIVER TREATMENT OF PERNICIOUS ANAEMIA.

DR. F. L. RIGBY (Preston) writes: In reply to "W. L." (June 1st, p. 1023), who asks for advice regarding treatment of pernicious anaemia, I may say that, as a sufferer two years ago, when the useful effect of liver was not known, I went into a hospital for transfusion, which was given to me. During my stay there the new treatment became known, and at first a strict liver diet was prescribed, but, as time went on, I found that smaller quantities would suffice, and I am now able to keep a perfectly healthy blood picture by taking about 2 oz. of fried liver with bacon three times a week. While on the strict diet I found the monotony adequately relieved by all kinds of vegetables, sauces, mushrooms, etc., served with the liver. I believe that it is wise to press forward with the ingestion of liver for the sake of its further effects. The nervous troubles (paraesthesia) are, I am sure, gradually relieved by it. I have taken very little "extract," using almost always the actual liver itself, cooked or raw (minced), and served in various ways.

INCOME TAX.

Cessation of Practice: Cash Basis.

"A. B." relinquished his practice last July. His liability up to that date was settled on the cash receipts basis, but he has, of course, subsequently received payment of fees for work done prior to retirement.

* * He is not liable to account for income tax on the fees so received. Income tax is assessable on earnings, whether actually received or not, and his past payments of tax—calculated for convenience on the basis of cash receipts as being over a period of years equivalent to the value of the annual bookings—have covered the whole of his liability. Incidentally his successor will, no doubt, be denied the convenience of the cash basis for his first two or three years—that is, until his annual cash receipts have caught up to the value of his bookings.

Change in Partnership: Cash Basis.

"NOMONE" acquired a share in a partnership as from January 1st, 1928, and inquires as to the method of dealing with his liability.

* * He will have to account for tax on the full amount of his earnings, whether received by him in cash or not, and will not obtain the benefit arising from the operation of that principle until he leaves the practice and then has cash receipts on which he will then already have accounted for income tax.

Depreciation of X-Ray Apparatus.

"RADIO" has been allowed depreciation in respect of his x-ray apparatus since 1926, but only at the rate of 5 per cent. Should he have received a larger allowance, and, if so, can he claim for past years?

* * We consider that 10 per cent. at least should be allowed. On a written-down basis it would take twelve years to reduce the value from 100 per cent. to 24 per cent. at that annual rate.

"Radio" cannot claim in respect of past years, but should be careful to make a claim for obsolescence if and when he replaces the apparatus, because he will then obtain a larger allowance than he would have done if the higher rate of depreciation had been applied.

Depreciation of Car: Balance Sheet.

"A. E. B." has been advised by his accountant that the depreciation allowance will be given "only where a balance sheet is prepared for the inspector of taxes."

* * We understand that this requirement is usual in the case of manufacturing or trading concerns, but it is not applied to professional profits (the result of personal earnings), and we do not think that the inspector in question is at all likely to require a balance sheet.

Renewal of Car: Improvement.

"W. A. T." bought an F car in 1920 for £404, and sold it in 1928 for £10, when he bought a car of superior grade for £321. He has claimed as an expense £321-£10=£311 (less a deduction in respect of private use), but the inspector of taxes claims to make a further deduction of £80.

* * The £80 presumably is intended to represent that portion of the outlay which went in improving rather than replacing the car equipment. "W. A. T." is entitled as an expense to the amount which would have been incurred in replacing the old car with one of similar grade; anything over that amount is capital expenditure. This may seem harsh, but it arises from the fact that the present price level for cars is below that of 1920, and the converse was the case as regards replacements effected during the high-price period.

Motor Car Transactions.

"R. M. L." has bought two new cars, one at £275 and one at £152, selling for £50 his former car, bought in 1922 for £625. He has throughout been allowed depreciation in respect of this car. What claim should he make?

* * (1) Obsolescence allowance—that is, £625-£425-£152=£48. The £425 is apparently the total amount of depreciation allow-

ance received by "R. M. L." for the financial years 1923-24 to 1929-30 inclusive. (2) Depreciation allowance for 1930-31 on the new cars—that is, £275+£152=£427 at 15 per cent.=£64.

N.B.—"R. M. L." does not state the date to which his professional account is prepared for income tax purposes; we have assumed that the car transaction took place after the closing date of his account for 1928—for example, after March 31st, 1929, if the account is usually prepared to the end of that month.

LETTERS, NOTES, ETC.

POISONING FROM EXHAUST FUMES.

"M.R.C.S." writes: Referring to the note of "M.D., B.S." in the *Journal* of April 20th (p. 752), describing a case of exhaust gas poisoning, it would appear that still another clinical entity will have to be added to the already complicated list of "compensation" disorders. I had a similar case a few weeks ago. The patient was a driver of a motor lorry doing long distances—namely, regular and frequent runs in the road goods service between Newcastle-on-Tyne and London. The story was that there had been complaints to the owners of the lorry with reference to a defective exhaust pipe leaking under the driver's cab. The pipe was not repaired, and on a journey to London the driver had found himself one night, returning from unconsciousness, in a ditch by the wayside. He had apparently been "gassed" to the extent of losing control of his lorry. He was attended to in a local hospital, and returned North in a few days with the same lorry. On reaching Newcastle-on-Tyne he was ill and half collapsed, and obliged to go sick. The outstanding feature of his illness was an acute hyperemesis of three days' duration. He was incapacitated for no less than six weeks, a fact which caused great trouble on account of compensation claims. Employers are naturally reluctant to ask the companies with which they have their men insured under the Compensation Acts to pay compensation money in cases which appear on the surface ordinary national health insurance cases. If these cases of "exhaust gas poisoning of motor drivers" become more frequent, it will be necessary to decide whether they should be dealt with under the provisions of the National Health Insurance Acts or under the Workmen's Compensation Acts. Of similar significance is the stomach trouble found in some of the coal-fields among the miners who use large quantities of explosives to loosen the coal and facilitate its removal and separation from stone. To this "powder reek gastritis" is now added in some mines, where intensive coal-cutting by machines is in vogue, a severe irritation of the mucous membranes of the throat and lungs by the inhalation of mixed coal and stone dust.

ASPIRIN, PHENACETIN, AND DOVER'S POWDER.

DR. J. I. KUIT (Piet Retief, Transvaal) writes: In your issue of March 30th (p. 628), Dr. Tressie Pires, when writing about aspirin, phenacetin, and ipecacuanha powder for influenza, asks what is an effectual dose in children. I have used this powder for about five years now, ever since I first saw the prescription in your columns. The effect in all forms of fever is good and in some cases almost magical. As a matter of fact, locally the people go to the chemist of their own accord to ask for "flu powders." The claim that was made for it originally, that it would cut short an incipient lobar pneumonia, I can fully endorse. The prescription was aspirin 5 grains, phenacetin 5 grains, pulv. ipecac. co. 5 grains. For children I give 2 to 5 grains, according to age—that is, from 2 years upwards.

TREATMENT OF ASTHMA.

DR. ROLF CREASY (London, W.) writes: Among the treatments proposed for asthma I have not seen any reference to static electricity. I would venture to suggest that great benefit is often derived from this method, which, within the last year or two, has been considerably enhanced by the combined use of infra-red rays. The aim of this treatment is restoration of a healthy condition of the respiratory tract.

MAP OF ROMAN BRITAIN.

DR. J. P. WILLIAMS-FREEMAN's article in the *Journal* of May 18th (p. 922) on the new edition of the Ordnance Survey "Map of Roman Britain" has brought us inquiries from several readers. We understand that copies of this map can be obtained from H.M. Ordnance Office, Southampton, or through any of the leading booksellers in large towns.

A WARNING.

We are informed by the superintendent of the Kent County Constabulary that the person described in the paragraph which appeared under the above heading in last week's issue (p. 1024) has been arrested, and on May 31st was remanded in custody for one week.

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 73, 74, 75, 78, 79, 80, and 81 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 76 and 77.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 227.

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COAGULEN-CIBA IN HÆMORRHAGE

Five correspondents in *The British Medical Journal*, July 28th, 1928, p. 182, testify to the value of Coagulen-Ciba in Hæmophilia.

Reports on the successful administration of Coagulen-Ciba were published in *The Lancet*, October 31st, 1925, p. 918, Intestinal Hæmorrhage; *The Lancet*, June 13th, 1925, p. 1238, Hæmoptysis treated by Intrapulmonary Injections; *The Lancet*, January 24th, 1925, p. 176, Hæmorrhage following Tonsillectomy.

Three cases (two Hæmoptysis, one Bowel Hæmorrhage) successfully treated with Coagulen-Ciba by the mouth are reported in the *Journal of the Royal Naval Medical Service*, No. 1, Vol. XII, pp. 64-65.

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