

## INCOME TAX.

*Break in Professional Work; Motor Expenses.*

"A. M." retired from general practice in March, 1925, but retained the car which he had been using. Since then he has done professional work in various capacities, including locumtenencies and colliery appointments. He is unable to agree with the inspector of taxes as to the amount to be allowed for motor car expenses.

It is, of course, clear that the whole of the expenses cannot be allowed, and the circumstances render it unusually difficult to arrive at a reasonable amount. We think that the inspector of taxes might accept, without the suggested corroboration, our correspondent's statement that under the arrangements made for his locumtenent work he had agreed to use his motor car. We suggest that in order to bring the matter to a definite issue "A. M." should make a careful estimate of the mileage for professional work and base his claim on a reasonable amount per mile, having regard to the power, etc., of the car actually used. On the facts stated we agree that the allowance proposed by the inspector seems clearly inadequate. When "A. M." has made his computation on the basis suggested, he might find it helpful to see the inspector by appointment and discuss the question with him personally.

*Partnership; Double Succession in One Year.*

"W. M., and B."—W. and M. were in partnership until August 21st, 1929, when W. died; M. then bought the deceased's share in the practice and carried on as sole proprietor to December 31st, 1929; as from that date the practice has been owned by M. and B. in partnership. M. and B. have decided that it would be best for them to apply under Section 32 (1) of the Finance Act, 1926, for the tax liability to be dealt with as if the practice had been discontinued and set up again at December 31st, 1929. The inspector claims that if they exercise that option he will have to increase the assessment for 1928-29 to the amount of the profits of that year, to which W.'s executors very naturally object. What is the legal position?

As our correspondent very pertinently says, it seems strange, and opposed to the general principle underlying the provision in question, to make W.'s liability for 1928-29 depend on a decision taken in 1929-30 by his successors, leaving his executors (or himself if the change at August 21st, 1929, had arisen through retirement) no voice in the matter. As the section stands, however, we see no sound argument in law against the inspector's contention. The words used seem clear—"provided that where all the persons who were engaged in the . . . profession . . . both immediately before and immediately after the change require . . ." (The italics are ours.) It seems from this that the consent of the partners before the first change is not necessary for the adoption of the current year's basis. Further, the adoption of that basis is linked quite definitely with the requirement that "the tax payable for all years of assessment by the person who until that time carried on the . . . profession . . . shall be computed as if it had been discontinued." The provisions dealing with discontinuance—Section 31 of the same Act—require the assessment for "the year preceding the year of assessment in which the discontinuance occurs" to be revised, so as to bring into charge the amount of the profits of that year. The matter has not, so far as we are aware, been before the Courts, though one can conceive circumstances which would justify a taxpayer in incurring that expense to obtain a judicial decision. In the meantime the words used in the section appear to us to put W.'s executors at the mercy of M. and B. if they desire to adopt the actual year so far as they are personally concerned.

## LETTERS, NOTES, ETC.

## COULD PREHISTORIC MAN SEE IN THE DARK?

MR. KEITH HENDERSON (Burlington, Gloucestershire) writes: Dr. Todd-White in your issue of November 9th, 1929 (p. 834), which has only just been shown to me, asks if prehistoric man could see in the dark, or how, otherwise, were the cave drawings done? The answer is that prehistoric man, even as early as the Aurignacian period, had lamps. These, still preserved in most of the larger museums, are of stone—bun-shaped stones hollowed out at the top so as to contain oil. The oil (as chemical analysis of the charred residue shows) was animal fat, which gives out practically no smoke.

## THE USE OF THE TONSILS.

DR. G. A. MOULDEN (Oxfordshire), with reference to the letter on the above subject by Dr. P. G. Dane (December 28th, 1929, p. 1228), writes: During the past two months I have seen seven cases of "cold" which have been a distinct departure from the usual type of case. The symptoms have been those of an ordinary cold—fullness and discharge from nose, general symptoms of aching in the limbs, catarrh of the nose, etc. In addition to these there has been complaint of severe sore throat, and in four cases vomiting has been a marked feature. On examination of the nose the turbinates were seen to be reddened, stringy mucous being

present, but there was no noticeable congestion. On examination of the pharynx a vertical fold of inflamed tissue was seen on the posterior wall of the pharynx, immediately behind the posterior pillar of the fauces on either side. The tonsils showed no signs of inflammation at all. In one case, which I had the opportunity of examining with the post-nasal mirror, the reddening and swelling had extended to the region of the Eustachian opening and the fossa of Rosenmüller, and bilateral Eustachian obstruction was present, giving rise to an attack of acute catarrhal otitis media. This band of tissue, which extends from the tubal region to the tonsil region, appeared to be lymphoid tissue in a state of inflammation. Waldeyer's lymphatic ring seems to me, therefore, to be not merely aggregations of lymphoid tissue connected together by lymphatic vessels, with appreciable intervals between the aggregations, but to be a nearly complete ring of lymphoid tissue. Pharyngeal (adenoid) tissue being in continuity with tubal tissue and this tissue being nearly continuous with the faucial tonsil by means of the band of tissue I have described, the lower pole of the tonsil is intimately connected with the lingual tonsil, thus completing the ring. These different portions of the lymphatic ring are prone to attacks of inflammation, and these attacks may be limited to one or more distinct parts of the ring—for example, adenoiditis, tonsillitis, or enlargement of the lingual tonsil, which is seen in influenza. To these I should add, on clinical grounds, an inflammation of the lymphoid tissue, behind and above the tonsil.

## UNUSUAL CASE OF ATROPINE POISONING.

DR. F. C. PLUMMER (Liverpool) writes: I saw a lady, aged 67, in consultation with Dr. Caroline Lowe. The history was that there had been an attack of facial erysipelas, following a tour in Scotland in an open motor car. Four weeks later the patient complained of mistiness of vision. On examination iridocyclitis with posterior synechiae and vitreous opacities were found to be present in each eye. Three drops only of 1/2 per cent. atropine sulphate were instilled into each lower conjunctival sac. Half an hour later acute atropine poisoning set in, and one and a half hours later the patient was almost pulseless and much collapsed, and not till then were we informed of this alarming condition. It was several hours before recovery took place. As such an extraordinary reaction, following such weak atropine, was unknown to us, we sent the drops to be analysed. A well-known firm of analytical chemists was approached and reported 0.39 per cent. of atropine sulphate in the drops. This seems to be such an unusual condition of idiosyncrasy that we would be very glad to learn if any of your readers know of a similar case.

## THE EPIDEMIC OF SORE THROAT AT BRIGHTON.

THE Chairman of the Brighton and Hove Hotels and Restaurants Association writes: I think it should be known among members of the medical profession, who so often send their patients here, that there have been no further cases of illness in Brighton and Hove as a result of what has been called the "sore throat scare." I have the personal assurance of the medical officers of health, Dr. A. Griffith of Hove and Dr. Rutherford Cramp, that no cases have come under their notice since the end of last year. The cause, as you may know, was traced to a certain milk supply in a particular part of the county; the source was fortunately found, the supplies stopped, and the danger removed. In no case, so far as it was possible to ascertain, was there any illness in the hotels, and this at a time when they were full to overflowing on account of the Christmas holidays.

## THE GULF STREAM MYTH.

DR. A. MACBETH ELLIOT (London, S.W.7) writes: May one tilt a friendly lance at the "windmills" set flying by Dr. McNamara's theories for the variations in climate on either side of the Atlantic (January 25th, p. 172)? With Saúcho Panza we are inclined to exclaim, "I know not these philosophies!" The solutions are further to seek, and the "two-way" theory, though fascinating in its simplicity, must call for deeper investigation. If Dr. McNamara would kindly indicate the title of his published article, and where it may be obtained, a further reply to the destruction of to-day's conceptions for the existence of the Gulf Stream might be forthcoming.

## GENETIC RELATIONSHIPS.

DR. J. BARCROFT ANDERSON writes: In your abstract (January 11th, p. 76) of Professor J. P. Hill's Croonian Lecture on embryology, you represent him as claiming that there can, on embryological grounds, be no question of the genetic relationship of the anthropoid apes and man. If he has seriously attempted to prove this without the use of a hypothesis, I would greatly like to see that proof. But for those of us who agree with Darwin that the great majority of animal species to-day resulted by crossing from a much smaller number, and to those of us who hold that a genetic relationship between man and monkeys is necessitated by belief in the complete accuracy of the Scriptures, researches such as his might give some clue as to whether bears and other animals have also this genetic relationship, if any good purpose could be served by such research.

## 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, 50, 51, 54, 55, and 56 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 52 and 53.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 35.