

TREATMENT OF ASTHMA.

DR. M. R. SONI (Manchester) writes: I would advise "M. E. P." (March 22nd, p. 575) to try hypnotism in the case of his patient who is suffering from brouchial asthma. If asthma cannot be relieved by adrenaline, and if an injection of morphine proves useless, then, in my experience, there is a strong hysterical element in the case, and hypnotism is likely to do good provided the patient can be hypnotized.

QUININE IN NORMAL LABOUR.

DR. H. J. HILDIGE (Pinner) writes: In answer to Dr. Ritchie's letter in the *Journal* of March 1st (p. 414) the following case came under my care this week. The confinement of a multipara, aged about 40, was due on March 4th. Since there was no sign of labour starting on March 20th it was decided to adopt the quinine routine. Accordingly at 11 a.m. half an ounce of castor oil was given, and an enema at 2 p.m. gave a good result. A hot bath immediately followed, a binder was applied, and 10-grain doses of quinine bi-hydrochloride were administered at 3 p.m., 6 p.m., and 9 p.m. Slight pains were felt at 10 p.m.; the membranes ruptured at 10.30 p.m., and the child was born at 2 a.m. in a condition of white asphyxia. After the mouth and air passages had been cleared out and the child had been immersed in a hot bath, it was soon in "full cry." I have used this treatment on two former occasions, I am glad to say without any untoward effects on the baby.

INCOME TAX.

Expense of Medical Reprints.

"X. X." who is a consulting surgeon, paid a sum of £25 out of his own pocket in connexion with the publishing and circulating among his medical acquaintances of reprints of a paper which he had read before a medical society. The inspector of taxes refused to admit the claim to deduct that expenditure for income tax purposes, but the Special Commissioners on appeal upheld the claim. The inspector has given notice that he is taking the case to the High Court. The publication of the paper would bring "X. X.'s" methods and name before practitioners in the neighbourhood, and, as a fact, his income did subsequently increase.

* * The legal position is not free from doubt. The essence of the objection taken (or which would be taken in the High Court) would be that the expenditure was of a "capital" nature and should therefore be disallowed for income tax purposes. (The objection that it represented advertisement, which a medical man is not allowed by the rules of his profession to do, seems to us too superficial to succeed, and apparently did not make much impression on the Special Commissioners who heard the appeal). Capital expenditure has often been a vexed question, but a fairly recent judgement by Lord Sands in the Court of Session—*Commissioners of Inland Revenue and the Granite City Steamship Company, Ltd.*—states the essential principle clearly. He said: "Broadly speaking, outlay is deemed to be capital when it is made for the initiation of a business, for extension of a business, or for a substantial replacement of equipment." Now "X. X." is to some extent in a dilemma: Either the paper in question was prepared and published with scientific rather than financial aims, or, if the latter object were in view, then to that extent the aim seems to have been "the extension of" his practice, and the expenditure falls within the "capital" prohibition. On the other hand, it is a commonplace that advertisement, in one form or another, plays an increasing part in modern life, and it is difficult to think that the principle invoked and so stringently applied in "X. X.'s" case is consistently so applied in dealing with ordinary business—in fact, the point made by the inspector, that advertisement must be ruled out in assessing medical profits in particular, lends colour to that suggestion. The precise stage which the appeal has reached is not yet clear. It is to be presumed that the decision as to whether the case will actually be taken to the Court of Session does not rest with the individual inspector, but with headquarters at Somerset House or Edinburgh. The inspector may possibly be referring merely to the preliminary steps necessary if the case is to be taken further. In those circumstances, and in view of the small amount of tax involved, it might be advisable at this stage for "X. X." or his accountant, to take the matter up direct with headquarters with a view to ascertaining whether the case will really be taken to the Court, and, if so, whether, as a new principle—that is, that a medical man is in a special position in this matter—is alleged, the Revenue authorities will undertake to bear the legal costs. A favourable assurance on the latter point is unlikely, but some definite result might be arrived at as the outcome of taking the matter up with headquarters. The point presumably has no very wide application in the profession, and failing a settlement by consent, "X. X." might find it advisable to withdraw his claim rather than face the risk of substantial expense.

Replacement of Car.

"KLAXON" bought a car in 1926 for £245, and has received depreciation allowances aggregating to £81 for the period to March 31st, 1929. He has now replaced it by a new car costing £450, less £50 allowed in respect of the old car. What allowances should be claimed?

* * (1) Obsolescence allowance in respect of the net un-exhausted loss on the old car—that is, the amount of the written-down value as at March 31st, 1929 (£245—£81=), £154, less £50 received for it, net allowance £104, to be treated as an expense of the practice of the year to March 31st, 1930. (2) Depreciation allowance for 1930-31, in respect of the new car, £450 at 15 per cent.=£67 10s.

Special Remuneration—Year for which Chargeable.

"E. W." sold his practice on June 30th, 1926, for cash. "As a personal matter," having "nothing to do with the sale of the practice," he arranged to give an introduction for six months, for which he was to receive £r "in April, 1927." The cheque was given to him on April 8th, 1927. For super-tax purposes that amount is being treated as income for the year ending April 5th, 1927. Is that correct?

* * Yes; the amount is chargeable for income tax purposes for 1926-27 because it was earned in that year and is a profit of that year. Possibly "E. W." may have been somewhat misled by the rule applying to other kinds of income, such as dividends and interest, which are chargeable, not according to the periods of accrual, but according to the date at which such income is receivable.

LETTERS, NOTES, ETC.

ILLUMINATION OF OPERATING THEATRES.

In a recent issue of *E. T. Z.* (Berlin) H. Hartinges deals at length with the lighting of operating theatres. He points out that the requirements differ considerably from those of ordinary rooms, and that, as a result of experience, the method generally adopted nowadays is that of localized lighting of the operating table without any parasite reflections or shadows. Arc lamps were formerly used for the most part, but these are gradually being displaced by incandescent lamps. Hartinges describes one arrangement which consists of 100-watt lamps, with a reflector consisting of a glass parabolic back with a spherical nickel-plated metal extension. By means of five of such adjustable lamps, a powerful light, without shadows, can be thrown on to the operating table. He next describes the Schubert arrangement, by which the light of a projector with parabolic silvered-glass mirrors is centred on the table by four mirrors. Some shadow difficulties have, however, to be contended with in this method. Descriptions are also given of the Barbier-Benard-Turenne "Scialytique" and the German "Pantophos" lamp made by Zeiss of Jena. In the former an incandescent lamp of 150-watt capacity is located in the centre of a system of thirty-nine mirrors, mounted on a cone. While the author considers that the arrangement is free from shadows, the fact that it is suspended by a chain may give rise to oscillations affecting the visibility; moreover, it has a somewhat high heating effect, which inconveniences the surgeon and his assistants. In the Pantophos arrangement an opal lamp of 100 or 200 watts is used, this being centred in a deep silvered-glass reflector, practically ellipsoidal in shape. An auxiliary reflector, in the form of a spherical ring, is fixed in front of the lamp, which directs the rays of light back to the main reflector, the result being a powerful light without any shadow-casting.

HOLIDAY ADDRESSES.

THE London Teachers Association *Holiday Register of Addresses* for 1930 contains a revised list of apartments, boarding houses, and hotels at home and abroad personally recommended by members of the association within the last four years or re-recommended by them within that period. Particulars are given of number of rooms available, distance from sea or station, principal railway systems, and, in many cases, brief descriptions of climate, bathing, and other facilities. There are 234 pages altogether. The *Register* makes little provision, however, for the teacher who wishes to study the educational experiments in Central Europe. There are no references to Prague or to Budapest, and a single hotel address in Vienna seems insufficient when compared with 153 pages of English addresses. Copies may be obtained from the office of the association, 11, Pilgrim Street, E.C.4, at the price of 1s.

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, 55, 56, and 57 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 99.