

a thick blanket over each fireplace, nine to twelve tablets of paraffin should be placed on a tin lid over a spirit stove in each room. All bedding should be well exposed, and inside doors be left open; the spirit lamps are then lighted, and the house is locked up for an hour. The windows should then be opened, and the house may be comfortably lived in an hour later. The process may need to be repeated two or three times at intervals of three days or more.

#### INCOME TAX.

##### *Upkeep of Medical Books.*

"G. M. K." has in the past been allowed £7 per annum for "upkeep of medical books and instruments." He has now claimed £21, and has been asked by the inspector of taxes for an assurance that "it contains nothing in respect of additions of any description." What legal grounds are there for claiming that the cost of purchasing new books and instruments is allowable if incurred to keep the medical books and instruments up to date?

There is no judicial decision dealing directly with the point, though in 1926, in the case of *Daphne v. Shaw*, the High Court held that "depreciation allowance" could not be claimed on professional books. But it is a settled principle that a capital asset used for professional or business purposes can be maintained in reasonable working order at the expense of revenue, though improvements must be charged to capital account—that is, paid for out of taxed income. It is admittedly difficult to apply this rule to professional books and instruments. New editions or supplements bringing reference books already owned up to date are clearly allowable, as also the cost of professional journals, etc., and we are definitely of opinion that the cost of a book would be allowable if purchased to bring the library up to date, even though it was by a different author from that of the book already owned. On the other hand, the cost of the enlargement of the library by the purchase of more exhaustive treatises or those on additional subjects would not be allowable for income tax purposes.

##### *Debtenture Transactions.*

"H. H." was one of the debtenture holders on behalf of whom an action was taken to the House of Lords alleging that the purchase of the debtentures was induced by misleading statements of the directors. The case was settled on the basis that each debtenture holder received one-third the face value of his debtentures. Should that amount be assessed to income tax?

The transaction appears to us to have been throughout of a "capital" nature, and we know of no grounds on which the amounts paid—practically in reduction of the original capital cost—can be assessed to income tax.

##### *Allowance for Use of Own Premises.*

"J. H. G." owns the house in which he lives and practises. Its value for income tax purposes is assessed at "£135 gross and £88 15s. net." [The latter figure should perhaps be £108 15s.] He is allowed to deduct one-half of the rental value as applicable to professional purposes. On which amount should he base the deduction?

The correct basis is one-half of the net assessment, in which case, of course, that part of the annual expenditure on repairs, decorations, etc., which applies to the professional portion of the premises should also be deducted. The inspector of taxes may perhaps be prepared to allow one-half the £135 on condition that nothing is claimed for repairs, etc., but the former basis is more satisfactory as a rule.

##### *Car Depreciation.*

"A. C. R." sold a car in 1927, for which full obsolescence relief was given, and "more than wiped out the 1928-29 profits." Depreciation is therefore claimed for the first time as for the financial year 1929-30. On what capital value should it be based?

On the value as at January 1st, 1930; in accordance with a long-standing practice, which has judicial support, the rate of depreciation should be applied to the value as written down at the end of the last account year before the financial year for which the claim is made. "A. C. R." had, however, a claim—on the facts stated—to have the depreciation for 1928-29 calculated and carried forward for allowance against the first available year's profit. Strictly, such a claim should be made when the return is made for assessment, and it may be that the inspector of taxes will now refuse it as out of date. In that case nothing can be done at present, but the matter will be rectified when the next obsolescence claim is made in respect of that portion of the original cost not covered by depreciation allowances given and the amount for which the car is sold.

##### *Use of Car: Appointment.*

"T. G. B." uses his car for attending patients, though the Government department for which he acts would pay for the visits if he thought it worth while making claims. The car is used largely

for private purposes. Can he claim any allowance for the use of his car?

The statutory rule provides for the allowance of expenses incurred "wholly, exclusively, and necessarily in the performance of the duties of the office." It seems impossible to convince the taxing authority of a Government department that the use of the car is "necessary" if the regulations contemplate some other means of transport, or would enable the taxpayer to obtain a grant for the expense. The expense of new books would, we consider, be allowable to the extent necessary to maintain up to date such a reference library as is reasonably required to carry out the duties.

#### LETTERS, NOTES, ETC.

##### MATERNITY AND CHILD WELFARE IN HUNGARY.

The Stephania National Association for the Protection of Mothers and Infants functions in Hungary. As a compliment, perhaps, to this country the managing director, Mr. Louis Keller, has published his last annual report in what may be described as broken English. In Hungary, it appears, "the situation of the protection of mothers and infants is the most disadvantageous among all kinds of social work." Whereas in Western countries the visiting nurse may be sure that the advice given will be kept by the mother, in Hungary "house dogs will be set on her, and she will need the painful work of certain months to obtain the first result. . . . Additional efforts will be necessary to convict mothers from the good influences of cleanliness, fresh air, and of the sun." However, Mr. Keller hopes that by "systematic work and constant, further progress" will be reached. As the Stephania Association only began its work in 1921 it is hardly to be expected that its activities should have had much effect, as yet, on infant mortality rates. But Mr. Keller produces figures to show a difference in rate to the advantage of territories in which dispensaries have been established; and "plauds for an increase of their number." He notes, however, that "opinions are audible that we are too poor for spend so much money for the protection of mothers and infants"; and, setting aside the "charitative duty," proceeds to analyse this proposition from the economical point of view. Pathetically estimating the value of a Hungarian baby at only one-twentieth the value of an infant in America, he shows that the death of one baby represents a damage "expressed in money of 500 pengös in average." Taking into consideration the diseases prevented by the protection of mothers and infants, and the control obtained in tuberculosis, syphilis, and alcoholism, Mr. Keller estimates the value of the work to the community at 750 pengös, as opposed to the 500 pengös (of which the State contributes half) spent on each infant. In fact, in his opinion, the protection of mothers and infants "refunds the expenditures spent for, and gives a profit of 50 per cent." To complete the work, however, "we have to create, in accordance with the necessities arisen, and with the possibilities given, the half closed and closed institutes for the protection of mothers and infants in all places." These cryptic institutes suggest that, as with our own social reformers, the limit of expenditure in Hungary has not yet been reached. The report then sets forth the methods of administration and propaganda, in which our own method of including a "yearly one festival for the propaganda of the ideals" seems to be followed. We note, however, that there is a "solicitor's office," which intervenes at divorce court, for alimony for children, for legitimation, and in other affairs. The organization is provided, also, with a home for mothers, a central laboratory, a central dispensary, a central milk kitchen, and a State nursing boarding school. As it also provides "summer holidays for children" and "quartz treatment," it would appear that Hungary has gone some way in the direction of the late Professor Wynne's ideal of reducing voluntary societies from three hundred to three. Considering the extent of ground covered by the activities of the Stephania National Association, we think that Mr. Keller is too modest in pleading the low cultural level of his country. We wish him and his country every success in their efforts, so that even the house dog may give a friendly greeting to the nurse.

##### MEDICAL GOLF.

The summer meeting of the Shropshire Medical Golf Association was held at Church Stretton on Sunday, May 25th, by courtesy of the committee of the Church Stretton Golf Club. The competition results were as follows:

*Shropshire Medical Challenge Bowl*.—Dr. T. R. Elliott and Dr. K. M. Rodger, 71; Dr. J. Lavelle, 73; Mr. A. D. Haydon, Dr. Clarke, and Dr. J. C. Davis, 75; and Dr. A. J. Ireland, 79.

*Foursomes v. Bogey* also resulted in a tie: Drs. J. A. Ireland and T. R. Elliott, and Mr. A. Lavelle and Dr. Harker—1 down.

The next meeting of the association was fixed for the second Sunday in October at the Wrekin Golf Club.

##### VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 35, 36, 37, 38, 39, 40, 41, 44, and 45 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 42 and 43.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 243.