

Letters, Notes, and Answers

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QUERIES AND ANSWERS

"Naturkultur"

"X. X. X." (London, W.C.) writes: One of my patients is anxious to try naturkultur. Can any of your readers tell me of any centres in Germany or elsewhere where this is practised under medical supervision?

Catarrh of Upper Respiratory Tract

"S. S." writes: Can any reader suggest a remedy for catarrh in a suffering colleague? The condition—chiefly laryngeal and tracheal, but sometimes also post-nasal—is such that life has become a burden. The sufferer has had pulmonary tuberculosis (arrested some years ago). The larynx appears normal. All the usual remedies have been tried in vain, and vaccines have only aggravated the condition.

Income Tax

Appointment: Qualification Expenses

"G. C." holds an appointment at an institution which has been taken over by a county authority. If he wishes to continue to hold the appointment after the expiration of the original three years' contract he will have to take an additional qualification. Can he deduct as a professional expense the amount of the examination fee?

** We do not think so, though the circumstances are admittedly unusual. The fee is incurred in adding to his qualifications for an indefinite future period, and would probably be regarded by the courts as capital outlay. In *Simpson v. Tate, Rowlatt, J.*, distinguished between the expense of qualifying for an office and the (allowable) expense of performing it, and in that case even the cost of annual subscriptions was refused.

Changes in Partnership: Cash Basis

"R" has been affected by the following partnership changes: M, R, and B were in partnership until September, 1929, when B died and F entered the firm. The practice was treated as continuing for income tax purposes. R is retiring on July 1st next, and X is coming in as a partner. The firm's accounts have been made up to December 31st, and in 1930 R received £321 from book debts of the old firm M, R, and B, and £1,047 (net after deduction of the usual expenses) from the new firm M, R, and F. The inspector of taxes claims that for 1931-32 R must pay tax on the £321 plus one-quarter of £1,047, leaving the new partner to pay on three-quarters of £1,047, in respect of the nine months from July, 1931, to April, 1932; further, that for 1932-33 and 1933-34 R will be liable to assessment on the amount of cash paid to him in respect of collected book debts.

** We are in disagreement with the inspector's suggestion. It cannot be too strongly emphasized that the amount of the cash receipts is merely a convenient method

of calculating the earnings of a practice for a year—admittedly liable to variation from the amount of the true profit in any one year, but near enough in the long run if the practice is not substantially altering in volume. Having ascertained the "cash basis" profit of the whole practice for, say, 1930, that amount is deemed to be the "income" of the firm, as a firm, for the financial year commencing April 5th, 1931, and, for purposes of fixing the amount of tax to be borne by each partner individually, should be regarded as split up between the partners according to the arrangements in force for the taxation year. For instance, suppose that the profits of the practice, reckoned on a cash basis, for 1930 are £3,600, and that throughout the partners have taken one-third shares, then R will have to account, as for the financial year commencing April 5th, 1931, on one-quarter of one-third of £3,600—that is, on £300 only. The amount of cash paid to him out of the firm's account is not relevant. There is no real hardship on the new partner paying tax on unrealized earnings, or if there is, it is shared by every tradesman who finds his profits being locked up in stock and book debts.

LETTERS, NOTES, ETC.

Concurrent Herpes and Varicella

Dr. J. SPEARS (London, S.W.19) writes: On May 15th I was consulted by a female patient, aged 46, and found her to be suffering from a typical attack of herpes of the forehead and scalp on the left side, which had commenced on the previous day. It was accompanied by much pain. On May 18th I was called in to see her again on account of the pain, and found her affected also by an attack of varicella affecting the chest, arms, and back. The eruption came out in successive crops during the next three days. She thinks she had an attack of varicella in infancy. Probably it is rather rare to see the two eruptions simultaneously.

Warnings

"J. R. H." writes: The young man referred to by "A London Surgeon" in the *Journal* of June 6th (p. 1008) has, I regret to say, been extending his operations into the West of England. He has paid me two successful visits, and has traded upon my regard for his father, who served in the same unit in France with me. Unfortunately, also, he did not hesitate to appeal to my sympathy on the ground that his mother was away from home and unable to help him, having been called to the bedside of his younger brother at school, who was suffering from meningitis and seriously ill.

Dr. ROBERT HUTCHISON writes: I should like to warn doctors in the Harley Street neighbourhood against a seedy-looking, rat-faced individual who may call to make an appointment for a lady alleged to be living in Bournemouth, and who wishes to come up to London with a view to entering a nursing home. From my experience the appointment will not be kept, and some article of value will probably be missed after the caller has gone.

A Wrapping for Medicine Bottles

Medical practitioners who do their own dispensing, or keep dispensers, may be glad to know of a new device, which we are informed has already been well received. This is a neat paper bag or envelope, with gummed flap, to take 4, 6, or 8 ounce medicine bottles, and it appears to be a great improvement over the loose sheets of paper and sealing wax generally used. One of the main advantages of the new method is the speed with which bottles can be packed, for the whole operation takes only a fraction of the time required for wrapping in the old way. The prices range from 12s. 3d. to 17s. per 1,000, according to the size of the bag and the quantity ordered at one time. These bags are obtainable from Messrs. Charles Stevens and Son, 12-14, Great Central Street, Leicester, who will send samples to any medical man or dispenser on request.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 44, 45, 46, 47, 48, 49, 50, 51, 54, and 55 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 243.