

Motor Car Transactions

"J. A. L." bought an "F" car in 1924, and still has it for occasional use. In 1927 he bought an "A" car for £162, but it was badly damaged in 1929 and was realized for £40 from the insurance company and £25 from an agent, and "J. A. L." bought a second "F" car for £175. He had an allowance of £39 in 1929 and £48 in 1930 in respect of depreciation. What can he claim for "obsolescence"?

* The fact that "depreciation" was claimed does not put an obsolescence claim out of court—in fact, the latter is really supplementary to the former claim. The only difficulty about an obsolescence claim in the circumstances is that the replacement of the "A" car was necessitated rather by accident than age, but it is not likely that that objection will be raised, or at any rate pressed by, the inspector of taxes. The amount of the claim should be £162 - (£40 + £25 =) £65—that is, £97, less such portions of the two depreciation allowances as are in respect of the "A" car.

Remittances from Abroad

"A. R." holds an appointment in the Indian Medical Service. He bought a house in this country some time ago. What will be his position if he returns to India, but retains the house for his wife's use for part of each year?

* For any financial year in which "A. R." spends any time in the United Kingdom all remittances from foreign or colonial income are liable to British tax. For any year during which he (or his wife) has a residence here, but in which he himself spends no time, his wife is liable to assessment as a feme-sole in respect of any income received by her in the United Kingdom to which she has a legal title (*Derry v. Commissioners of Inland Revenue*), or what is remitted to her out of any "property" of the husband outside the United Kingdom. In our view, remittances made to the wife out of the *earnings* of the husband, in a financial year during the whole of which the husband is absent from the United Kingdom, are not made out of "property," and are not liable to British income tax.

LETTERS, NOTES, ETC.

A Simple Method of Measuring Noise

London noises were measured some eighteen months ago by Dr. A. H. Davis of the National Physical Laboratory, Teddington, by a novel method which is surprisingly simple. He described his procedure on June 19th during a discussion on "Audition" held by the Physical Society of London, in which various British and Continental authorities took part. A tuning-fork having a pitch in the third octave above the middle C on the piano was struck in a standard manner and placed to the ear. Observation was then made of the time which elapsed before the loudness of the fork fell to the loudness of the observed noise or, alternatively, until the sound of the fork was no longer audible in the presence of the noise. On this scale sounds become painful at about 120 "degrees" above the threshold of hearing, where each degree, known as a "decibel," is the least change of loudness perceptible to the ear. In descending order of loudness Dr. Davis placed the noises of aero engines (110 decibels), pneumatic drills (90), busy traffic (70), side streets in London (50), rustling leaves (30), suburban quiet (20), and silence (0). The loudness of ordinary conversation was about 50 decibels above threshold. This simple method has been found to give results consistent with those obtained with much more elaborate apparatus.

A Substitute for Hand Towels

"F. D." writes: In connexion with the letter by "D.P.H.," which appeared on page 1050 of the *Journal* of June 13th, it would appear that this medical man is one of those who are blind to the advantages to be obtained at home, whilst full of admiration for the same advantages when discovered abroad. Machines for drying the hands by blasts of warm air have been demonstrated at the British Medical Association Exhibitions, and have been advertised in the columns of the *British Medical Journal* for some years past, and even as recently as the issue of March 21st, 1931.

* Several other correspondents have written to us drawing attention to appliances obtainable in this country. It appears that there are a number of devices on the market

suitable for drying the hands in cloakrooms, and also in operating theatres. Dr. F. A. E. SILCOCK (Leicester), after referring to one type of machine which he has seen in use in England during the past two years, writes: "A cheaper substitute for private professional use can be arranged, if one wants to dry the hands prior to any aseptic work, by utilizing the current of warm air from an ordinary electric hair dryer and blower combined, such as is used by many hairdressers, and costing about 35s. After a preliminary washing, followed by rinsing in spirit, the hands can be exposed to this current, which soon dries them. I agree with 'D.P.H.' that it is a more hygienic, and in a large institution possibly a more economical, way of drying one's hands."

Femoral Thrombosis in Pneumonia

Dr. H. M. JAGUES (Burnham, Bucks) writes: The comparative rarity of femoral thrombosis as a complication of pneumonia has prompted me to report this interesting case. On May 9th the patient, a very stout woman of 49, went down with a typical right basal pneumonia. On the eighth day she had a pseudo-crisis, her temperature subsequently falling by lysis. Suddenly, during the night of the 20th, the patient was seized with acute pain in the right leg, which rapidly swelled to an enormous size, and in spite of complete immobilization of the limb on May 31st (the twenty-third day of her illness) she died of a pulmonary embolism following thrombosis of her right iliac vein.

Definition of "Cancer"

"K." writes: A patient recently had her breast removed for cancer. She was aware of the diagnosis. On her return home she casually picked up a copy of the *Pocket Oxford Dictionary* (Clarendon Press, 1925) and looked up the definition of the word "cancer." She read the following: "Malignant tumour spreading indefinitely & recurring when removed." She was greatly upset. Surely this definition should be modified.

A Cocoa and Chocolate Centenary

On June 19th the house of Cadbury Bros. Ltd. celebrated its centenary. The cocoa and chocolate factory at Bournville now employs some nine thousand workers, and has depots and offices throughout England and many parts of the world. Freedom from industrial disputes, a remarkable stability of labour, and a healthy, contented staff, are features to be envied by many businesses to-day. In industrial welfare work Cadburys have long been pioneers, and the organization which has been built up at the "Factory in a Garden" is an example of what can be done in this direction. Messrs. Cadburys have just issued an interesting review, under the title of "A Century of Progress." This relates that in 1831 John and Benjamin Head Cadbury manufactured their first cocoa in a small workroom in Birmingham. From these humble beginnings the business has grown to be world-famous. The booklet may be obtained from the Publication Department, Bournville, at the cost of 1s. post free.

Medical Golf

The Carnarvon and Anglesey Division of the British Medical Association held its summer golf meeting at Llandudno on June 11th under perfect conditions. Members were the guests of their Llandudno colleagues, who had organized a very successful day. Drs. Waterworth and Brown won the afternoon match against bogey with a score of three up. Dr. Madoc Jones won the medal round, and qualified to represent the Division at Eastbourne.

The Children's Clinic

In our issue of June 13th (p. 1044) we referred to the second annual report of the Children's Clinic for the Treatment and Study of Nervous and Delicate Children. We are asked to say that the new address of the clinic is Browning House, 19, Warwick Crescent, W.2.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 40, 42, 43, 44, 45, 46, 47, 50, and 51 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 48 and 49.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 275.