

Proportion of Rent, etc., for Professional Use

"B. N." used to be allowed two-thirds, and later one-half, of the rent and similar expenses incurred by him as applicable to his professional use of his premises. Recently the inspector of taxes has contended that one-third would be sufficient.

** This is one of those questions where so much turns on the precise circumstances of each case that advice is difficult and may be misleading. On the face of it one-third hardly seems adequate, especially if the waiting and consulting rooms are not used privately, and if the total rent covers the use of a garage for the professional car. Two points which may be mentioned are: (1) that the ground floor has a much larger rental value than any other, and (2) that a fair test of the proposed professional proportion can sometimes be obtained by comparing the amount of the balance left for private use with the actual accommodation available and the probable cost of that accommodation in the immediate neighbourhood.

Assistant: Tax not Applied for

"A. P. M. X." has been in receipt of emoluments sufficient to create liability to tax since 1928-29 inclusive, but has not received any income tax demand. How does he stand legally, and what should he do?

** The emoluments are assessable (Schedule E), and there is no legal liability to make a return under that schedule until called upon to do so by a notice served on the recipient of the emoluments. When the liability comes to light, however, as presumably it will, sooner or later—for example, through the accounts or statutory returns of the employer—"A. P. M. X." will be assessable for the then current and the six preceding years. On the whole, it would seem desirable on general grounds for "A. P. M. X." to inform the local inspector or collector of taxes that he is receiving a taxable salary; if neither of them then raises the question of earlier years, having regard to the voluntary disclosure, so much the better for our correspondent.

Appointment under the Crown: Free Quarters

"J. S. R." holds a departmental appointment which carries with it the right to occupy certain free quarters. Is he liable to account for income tax on the annual value of such quarters?

** Yes—under Schedule A, No. VII. If the employer were a private person, he would be liable to account for tax on the value of the whole premises. As it is, the Crown is exempt, but "J. S. R." has to pay on the portion occupied by him.

Employment in India: Emoluments

"H. B. W." is employed in India as a resident hospital physician, receiving, *inter alia*, (a) free quarters, (b) mess allowance, and (c) servant's allowance. Are these items liable to be included in computing the amount of Indian income tax payable?

** The answer is Yes.

LETTERS, NOTES, ETC.

*Treatment of Dysmenorrhoea**Correction*

Dr. ALICE E. SANDERSON CLOW (Cheltenham) writes: I notice with regret a misprint in my article on the treatment of dysmenorrhoea published in the last issue of the *Journal*, which unfortunately confuses the import of most of a paragraph. Under the heading "Drugs" the statement, as printed, is: "It cannot be too often repeated that alcohol and morphine . . . should be absolutely condemned for use in a symptom occurring early in life and liable to recur monthly for many years, especially as their action is generally ineffectual, etc." Whereas, it is because they are *ineffectual* that their use is so undesirable in this particular condition.

CO₂ in Resuscitation

Mr. FRANK MANNINGTON, F.R.C.S. (London, N.10), writes: In the early hours of December 29th I had to deal with a troublesome case of asphyxia neonatorum following breech delivery. Not having a cylinder of CO₂ with me, I emptied

half a siphon of soda-water into a basin and held the baby over it. Breathing commenced at once and continued with perfect regularity. This treatment is so simple and efficacious that I think it is worth recording.

Local Novocain and Splanchnic Anaesthesia

In the report of a clinical meeting of the Calcutta Branch published in the *Supplement* of June 6th, 1931 (p. 220), brief reference was made to the performance of partial gastrectomy by Major S. N. Mukherjee under local novocain and splanchnic anaesthesia, and it was added, "the patient who the first in India to have this type of anaesthesia." The honorary secretary of the Branch now writes: "Referring to the minutes of this clinical meeting, I find that the statement I made was: 'This is the first time this operation has been performed in this country under splanchnic anaesthesia.' I must confess that this remark was my own and not Major Mukherjee's, and my justification is that do not find any record of a Polya's operation performed anywhere in India before September, 1930; but my intention was to emphasize the operation and not the novocain splanchnic anaesthesia."

Delivery of a Contraceptive

Dr. N. HIRSCHMAN (Johannesburg, South Africa) writes: Some time ago I sent a 2-para patient to the maternity home, because she rang up to say that she was having labour pains and was due just about that date. I received an urgent message from the sister in charge, who had permission to examine the case, saying that she could not locate the cervix, and that she felt "a something" which to her did not seem in order. On examination I located the cervix, but protruding from it for about one-eighth of an inch was the hard end of a circular tube. At first I thought it was a bougie; however, I removed it with an artery forceps. The foreign body was the terminal portion of a whirling spray, which was about three-quarters of an inch long, and could be screwed on for more than a quarter of an inch to the attachment of the instrument. The patient continued her labour, and delivered herself of a 6½ lb. infant. The history shows that up to four years ago this patient had used this form of contraceptive. After that, for no reason she can give, she used the ordinary douche can with tubing. She was not aware that she had mislaid the terminal portion of the whirling spray. Her periods went on normally, she had no pain, no excessive vaginal discharge, nor could I feel any ulceration or erosion of the cervix. Furthermore, considering that this was a foreign body which had been lying in the cervical canal (I must presume) for about four years, it is remarkable that she not only became pregnant, but had no symptoms of a miscarriage or of a premature labour.

Frost Precautions for Motorists

The Automobile Association sends the following suggestions for preventing damage during periods of frost: (1) When a car is out of use drain radiator, cylinder jackets, and pump casing. It is not enough on many cars to drain radiators only. (2) In the absence of sufficient heating of the garage, an electric or other heating apparatus of sufficient power should be employed. Where these are placed under the bonnet the latter and radiator should be covered with a rug. A muff is also helpful, and prevents thermal waste. (3) With a car in daily use introduce into the water-circulating system one of the various compounds available for lowering the freezing point. The A.A. has recently carried out refrigerator experiments to determine the best proportions of such compounds to ensure safety, and information on this subject can be obtained from any of its offices.

Surgical Diathermy Apparatus

Messrs. Watson and Sons of Sunic House, Parker Street, Kingsway, have sent us a booklet describing, among other things, the "sunic chirotherm," an instrument incorporating all the necessary features of a surgical diathermy equipment. Considerable variations in the type and intensity of current are obtainable with this machine.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 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 11.