

Firm: Depreciation and Renewal of Cars

"A" explains that he is a member of the firm of A, B, and C. This year A and B are claiming to deduct the cost of renewal of their cars, and C (who did not replace his car in 1931) wishes to claim the 20 per cent. allowance for depreciation. The inspector of taxes declines to admit both claims.

** The inspector is technically correct. The firm is assessable as a distinct entity, and it is settled law that in arriving at assessable profits "depreciation" and "renewals" cannot both be allowed, as they are alternative forms of allowance. In the circumstances, and supposing that no renewals take place in 1932, the firm's best course is to accept the renewals basis as applied to the 1931 account and change over to the depreciation-plus-obsolescence basis next year.

Depreciation and Expenses

"J. P." submits several questions the nature of which will be seen from the following replies.

** He can treat as a professional expense the cost of replacing the old car—that is, £160 - £12 = £148. As, however, depreciation and replacement cost cannot be allowed for the same income tax year, he cannot claim depreciation on the new car until the following year. As regards the proportion of rent and rates chargeable to professional account, this depends on circumstances—that is, the size of the house, and whether the rent is paid for a suitable professional as distinct from private site. One half is common, and if two-thirds is allowed, "J. P." will be getting the maximum deduction. Servants' wages and keep: where two servants are kept one is commonly allowed for; but here, again, there is no definite rule; the deduction of £92 in "J. P.'s" case seems reasonable. We consider that the payment to a locumtenent for the month of January until "J. P." could take up his new work is reasonable, and should be claimed accordingly.

Dissolution of Partnership

"Z" puts the following query. A dissolves partnership with B. After prolonged legal argument, A is released from the partnership article prohibiting practice in the same area, but pays B an agreed sum for transfer of certain patients to his new address. Can A deduct the legal costs of dissolution, and the cost of replacing a car used in the old practice for a new car to be used in the new practice?

** The costs of dissolution cannot be deducted as they are incurred in connexion with the ownership of the practice rather than the carrying on of the actual work. As regards the replacement of the car, we consider that the expense is allowable in the period in which it was incurred.

LETTERS, NOTES, ETC.

The Cost of Tuberculosis

Dr. ANDREW TRIMBLE (chief tuberculosis officer, Belfast) writes: In the *Journal* of May 28th your correspondent, quoting from my paper "Tuberculosis in relation to national health," read at the Irish Hospitals and Medical Services conference, quotes me as saying that Ireland and Scotland between them spend not far short of £1,000,000 per annum. In order to show the tremendous cost of tuberculosis in Great Britain and Ireland, I said that the total for Great Britain and Ireland was £7,000,000 per annum.

John Heaviside and his Museum

Those interested in the museums of the teaching hospitals in London may from time to time have come across specimens described as from Heaviside's Museum, and have been disappointed to find the *Dictionary of National Biography* silent on John Heaviside, of whom Dr. G. C. Peachey now supplies a full and carefully documented account (London: St. Martin's Press, 5s. net), thus filling up once and for all a lacuna in medical history. John Heaviside the elder (1718-87) practised at Hatfield with such success that he left his son John, the subject of this memoir, an ample fortune. After contesting an assistant surgeoncy at St. Bartholomew's Hospital unsuccessfully in 1784 and 1787, John Heaviside the younger settled down to practise in George Street, Hanover Square, and, besides having interesting patients, such as Nelson's Lady Hamilton, became surgeon extra-

ordinary to George III. He was for a time surgeon to the Grenadier Guards, and thus assisted at duels and had the unpleasant experience of being tried for aiding and abetting the murder of Lieut.-Colonel Montgomery, who was shot by his opponent, Captain Macnamara, in April, 1803. Ten years before this he bought the collection of Henry Watson, surgeon to the Westminster Hospital, added to it, and threw it open to medical visitors on Friday evenings, when

"With coffee, tea, and buttered rolls
He found an easy way to people's souls."

Though he never published anything he was elected a Fellow of the Royal Society, succeeded John Hunter on the Court of Assistants at the College of Surgeons, and was a member of the Eumelian Club, which included Samuel Johnson, Boswell, and Sir Joshua Reynolds. His death at the age of 80 took place on September 28th, 1828, and the contents of his museum were sold by auction in July of the following year.

Herpes and Chicken-pox Occurring Together

Dr. M. C. ANDREWS (Harrow) writes: A girl, aged 6, who had been in contact with chicken-pox at school, was brought to me because an eruption had appeared on her left cheek that morning. This was a patch of herpes about the size of half a crown. On the following day her temperature was 100°, but it fell to normal in five days. Nine days after the first appearance of the herpes her temperature rose to 99°, and she developed the first of a typical crop of chicken-pox spots. The attack was very mild, with not more than thirty spots, and a normal temperature on the second day.

Books for Midwives

Miss D. FRASER, honorary librarian of the Incorporated Midwives' Institute (12, Buckingham Street, Strand, W.C.2) writes: Could you spare me space in your columns to ask any medical man who is giving up practice, or weeding out his library, to be so kind as to bestow upon our institute medical works (especially textbooks on gynaecology, obstetrics, anatomy, hygiene, or public health) that he no longer requires? The institute would naturally defray the cost of packing and transit, and I can assure him that our members will be heartily grateful for his generosity. We have gradually acquired a small reference library (some 900 volumes), and this is made the utmost use of by our members, both in town and country. Unfortunately our funds available for the purchase of additional works are not large, but we have been greatly helped by gifts of books from several good friends in the medical profession, and I thought it possible that if our needs were broadcast by a letter in the *British Medical Journal* other kind friends might be moved to "go and do likewise."

Medical Golf

The Southport Division's local golf competition for the Treasurer's Cup was played over Hesketh Links on May 27th. There were eight entries, and the result was as follows: Winner: Dr. T. L. de Courcy (gross 83; handicap 12; net 71). Runner-up: Dr. H. Bruce (gross 92; handicap 14; net 78).

The Sussex Medical (B.M.A.) Golfing Society held its spring meeting at Cooden Beach on Sunday, May 29th, when twenty members were present. The Kolls-Hoare Challenge Cup was won by Dr. Twiston Davies, with a score of 73 (84 - 9); and the sweep in the four-ball bogey competition was divided by Drs. Dick and Kerr, and Drs. Butcher and Cuffey, with a score of 1 up. At the second annual general meeting Dr. H. R. McAleenan was elected captain of the society for the ensuing year. The honorary secretaries are Dr. J. H. Twiston Davies, 8, Second Avenue, Hove, and Mr. Harold Downer, 40, Wilbury Road, Hove, who will be pleased to receive the names of any medical men wishing to become members.

The Medical Supply Association, Ltd., 167-185, Gray's Inn Road, W.C.1, has issued an illustrated catalogue, "Medical Electricity in General Medical Practice." Copies may be obtained free of charge by any readers who are interested.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 50, 51, 52, 53, 54, 55, 58 and 59 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 56 and 57.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 279.