

Letters, Notes, and Answers

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QUERIES AND ANSWERS

Income Tax

Car Depreciation and Replacement

"A. B." bought his first car in 1926 for £298; depreciation has been allowed at 20 per cent. on written-down value, for the three years 1929-30 to 1931-2, amounting in the aggregate to £92; the written-down value for the 1931-2 allowance was £97. He bought a second car in 1931 for £339, and contemplates exchanging that car for a 1932 model of similar make, which will cost him the car plus £100. Can the £100 be charged as an expense?

** The cost of renewal cannot be charged for the same income tax year as that for which depreciation is claimed.

"A. B." might claim the £100 as an "obsolescence allowance," and treat it as a charge in calculating the 1932 profits; but that claim might be rejected on the ground that a car does not become obsolete in a year. An alternative would be to aggregate all depreciation claims thus:

	£
Value of car as at December 31st, 1930 ...	97
Add expenditure on second car in 1931 ...	339
	436
Written-down value as at December 31st, 1931 ...	436
Allowance for 1932-3 at 20 per cent. ...	87
	349
Add further net expenditure in 1932 ...	100
	449
Written-down value as at December 31st, 1932 ...	449
Allowance for 1933-4 ...	89
	£360

This method will ultimately give the full allowance due, but not so quickly as the "obsolescence" allowance.

Employment Expenses

"T. H." is an assistant M.O.H. to a county council. He has claimed £3 for the expense of travelling from his home in Ireland to take up the appointment, and £10 for the cost of midday meals when unable to return home owing to professional duty. Both claims have been refused.

** The expenses, to be allowable, have to come within the description of being "incurred wholly, exclusively, and necessarily in the performance of the duties of the office." Neither of the two classes of expenditure fall strictly within that description; the first because the expense was incurred prior to and not "in" the performance of the duties, and the second because the expenditure is by its nature personal, and therefore not incurred "exclusively" in the performance of the duties. On the other hand, we have met cases where some allowance was made under the second head where the expenditure on meals, etc., was obviously considerably swollen by professional duties, as, for instance, where it entailed absence at night, or the entertainment of professional clients, etc.

LETTERS, NOTES, ETC.

Testimonial to Sir Ashley Mackintosh

Dr. H. EDGAR SMITH (Aberdeen) writes: I should be glad if you would correct a statement in the *Journal* of June 4th. On page 1048, in the account of the presentation to Sir Ashley Mackintosh, it is stated that Sir Ashley was presented with his portrait and a cheque for £1,000. What actually happened was that the subscribers to the testimonial presented (1) a portrait of Sir Ashley to the University of Aberdeen, (2) a replica to Sir Ashley himself, and (3) a sum of £1,000 to the University of Aberdeen, to be known as the "Sir Ashley Mackintosh Fund," for the benefit of necessitous students.

Pain in Stomach or Colon?

Dr. J. M. MACPHAIL (Middlesbrough) writes: It has often struck me as strange that in dealing with disease of the stomach and intestines the time factor and the relation of the pain to the last meal should be the chief and sometimes the only diagnostic sign, to the exclusion of other considerations. Yet if we believe that visceral pain can be caused by intense muscular contraction, the direction of the pain should have some significance. It is difficult to differentiate between pain in the stomach and colon, yet in a number of cases the patient will point from left to right in stomach pain, and from right to left in pain in the colon. This is not always easy to elicit, though some patients are quite definite. Many patients have been operated on for "duodenal ulcer" and no such condition found, but they have indicated the seat of the trouble by pointing from right to left along the colon, the site of maximum pain being usually at the splenic flexure. An irritable colon is much commoner than is usually supposed, and it may be due to the taking of aperient pills; quite often the "nervous stomach" is in reality the "nervous colon."

Local Anaesthesia for Tonsils

Dr. W. S. THACKER NEVILLE (Harrogate) writes: Dr. Costello's article in the *British Medical Journal* of May 7th is timely, as it emphasizes some of the advantages of local anaesthesia. I do most of my tonsil operations under local anaesthesia. Dr. Costello advocates spraying the fauces with cocaine. This, I believe, is a mistake, as it abolishes the pharyngeal reflex and allows blood and debris to fall into the trachea. The insertion of the needle into the loose tissue of the anterior pillar of the fauces is not so painful as to necessitate a previous surface anaesthesia with cocaine. Percaine 1 in 1,000 with adrenaline gives perfect anaesthesia if it is injected as advised by Dr. Costello. Lung abscess is reported to occur after operations under local anaesthesia. To prevent lung abscess one must maintain the swallowing reflex, and the only way to do this is to prevent any anaesthetic reaching the posterior wall of the pharynx.

Hospitals and Economy

"W. M." writes: I feel that far too much money is spent by hospitals on the printing of annual reports and in sending out broadcast invitation cards for meetings to those who have given financial support. Obviously, proper accounts have to be kept at the hospitals, and they should be available to anyone desirous of consulting them, but there the matter ought to end. Very few contributors to hospital funds want to attend functions and meetings. So far as the annual reports go, some of them are positively amazing, running into perhaps some 200 pages—I refer to the big London hospitals. In these difficult times the money certainly could be better spent.

Disclaimers

Dr. W. HOWARD JONES (London, W.) writes: A letter in the *Daily Telegraph* of June 2nd commenting upon the rewards of hospital consultants, over a name identical with mine, has in some quarters wrongly been attributed to me. I shall be very grateful if you will enable me to disclaim all responsibility for this letter.

Dr. S. M. COHEN (Treorchy, Glam.) writes: A paragraph in the *Rhondda Gazette* of June 4th, in which my name was mentioned, was published without my knowledge, and I was in no way responsible for it.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 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 287.