

Post-Influenzal Tachycardia

Dr. A. D. MACDONALD (Alloa, Clackmannanshire) writes, in reply to "H. I. M.'s" query (April 1st, p. 595): May I suggest that he tries tincture of aconite in 1- or 2-minim doses thrice daily. I have found this a most useful remedy for slowing the pulse. If necessary, the dose may be gradually increased, but the results do not usually show this to be necessary.

Income Tax**Charity: Annual Contribution**

"J. C." undertook some time ago to give "a sum of £50 during seven years free of tax" to a charitable fund. He has been informed that the Inland Revenue is "deducting tax at the other end." What is the legal position?

** When "J. C." speaks of £50 free of tax we assume that he means such a sum as after deducting income tax will leave £50 net; in other words, he is really paying a larger gross sum than £50 and deducting tax from that gross amount. In such circumstances the charitable fund should be able to claim repayment of the tax so deducted. If, on the other hand, "J. C." is liable for £50 gross only, and in fact pays £50, then the fund does not suffer income tax, and could not claim repayment. But in no circumstances that we can conceive would the fund be liable to a direct payment of income tax on the £50.

Expenses of Residence

"S. L." understands that one-half of the expenses of the professional-private residence are allowed for income tax purposes, and inquires whether this is by arrangement with the Inland Revenue or merely the customary practice.

** There is no official "arrangement," and we have always taken the view that any general agreed proportion is impossible in view of the great variety of circumstances. At the same time it is our experience that one-half is usually agreed as fair to both sides, except where an abnormal proportion of the accommodation is used professionally or a high rent is paid for special location—as in certain quarters of large cities or the West End of London.

Organized Tour Abroad

"N. A." is going with a party of medical men on an organized tour to visit certain Continental spas. Are the expenses of such a tour allowable?

** Rule 3, Cases I and II, Schedule D, restrict the allowable deduction to expenses "wholly and exclusively laid out for the purposes of the profession," and it is doubtful whether the cost of such a tour can properly be brought within that definition. Further, any increased medical knowledge or experience gained would bring in results over a tract of future time, and consequently the expenditure, in so far as it is professional, has a capital value. On the whole we cannot recommend "N. A." to press for the deduction of the expenses.

Purchase of Share in Practice

"N. R." puts the following question. (1) A buys out a partner (B), who has two sons studying medicine; are the legal expenses for the purchase of the share and the binding of B's sons not to practise within a certain radius allowable? (2) C buys a half share of a practice from D on March 1st, 1930. Accounts are supplied showing the profits of the practice for the thirteen months to April 5th, 1931, and the year to April 5th, 1932. The partners have exercised their option to have the practice regarded as having ceased at February 28th, 1930, and commenced again at March 1st, 1930. On what year's profits must the assessments be based?

** (1) The legal expenses cannot be deducted for income tax purposes. In both cases the purpose served is of a capital nature. (2) The basis is laid down in Rule 1, Cases I and II, Sched. D, Income Tax Act of 1918, which provides that for the balance of the year in which the practice is set up the assessment shall be made on the profits for that period, for the year following, on the amount of the profits for the first year; for the next year the normal rule applies, and the assessment has to be made on the profits of the then preceding year. Applying this to the facts of the case, C and D will be assessable for the period March 1st to April 5th on 1/13 of the profits of the period to April 5th, 1931, and for the year ending April 5th, 1931, on 12/13

of those profits, and for the year to April 5th, 1932, on the same amount. An option is, however, provided for the taxpayer by Section 15 of the Finance Act, 1930, under which if C and D give notice to the inspector of taxes by April 5th, 1933, they can require that tax for the year 1932-3 can be charged on the amount of the profits of that year. The notice can, if desired, be revoked by April 5th, 1934, but not at a later date. If, therefore, the profits for 1932-3 are less than those of 1933-4 the option should be claimed.

LETTERS, NOTES, ETC.**Unusual Sequel of Influenza**

Dr. W. M. CORBET (London, E.C.) writes: A healthy woman, aged 49, had a rather severe attack of influenza, which commenced on January 15th with the usual febrile and other symptoms. This responded to ordinary treatment, and she was soon up and about again. A fortnight later she came to see me complaining of difficulty in chewing, swallowing, and speaking. Her speech, indeed, was comparable to that of a person with a cleft palate. The tongue, on protrusion, deviated markedly to the right, without tremor. There was also paresis of the soft palate on the right side. The tongue was almost completely insensitive on the affected side to touch, heat, and cold. Taste appeared unaffected. There was no involvement of the facial muscles, and on laryngoscopy the vocal cords moved normally to phonation. Her condition is clearing up under appropriate treatment. The interest in this case lies in the fact that it appears to be a pure toxic neuritis of the right ninth nerve, there being no symptoms suggesting implication either of the pneumogastric or hypoglossal nerves. Such a condition, according to the literature, is very rare, and there was nothing to account for it except the patient's attack of influenza.

Colonel Kunhardt

Lieut.-Colonel S. H. BURNETT, I.M.S. (ret.), writes from Nice: May I recall that, in addition to the war service mentioned in your obituary notice of March 18th, the late Lieut.-Colonel J. C. G. Kunhardt was on active service during the great war, first on the North-West Frontier of India with the force operating in the Swat Valley against the Shinwaris, and later in Mesopotamia. John Kunhardt will be affectionately remembered by his many friends for his outstanding qualities of loyalty and sincerity.

Tuberculosis in Belfast**Corrigendum**

Dr. Andrew Trimble was reported in the *Journal* of March 25th (p. 533) as having said: "In Belfast 50 per cent. of the pulmonary cases in children were due to tubercle-infected milk." What he did say was that, in his opinion, 50 per cent. of *non-pulmonary* cases of tuberculosis in Belfast children were due to tubercle-infected milk.

Halibut-liver Oil

Mr. R. T. M. HAINES (University College, London) writes: May I add an acknowledgement which was unfortunately omitted from the conclusion of the paper on halibut-liver oil printed in your last issue? The material used throughout the investigation was supplied by Messrs. The Crookes Laboratories, who took great pains to ensure that a series of representative oils could be examined.

The British Drug Houses Ltd. (Graham Street, City Road, N.1) have issued a pamphlet on radiostoleum, radio-malt, radiostol, and avoleum, with special reference to the application of these substances in general practice.

Berkefeld Filters and Water Softeners Ltd. is the title of a recently registered company which has taken over the business of the Berkefeld Filter Company (British), together with that of the firm of Slack and Brownlow. The London offices of the company are at Sardinia House, Kingsway, W.C.2.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 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 132.