

per annum, of which about £200 is insurance. The surgery is at the house where "M. B." lives. How will these facts affect the liability?

\*\* Amounts repaid on account of money borrowed are of a capital nature only. The income so used is "M. B.'s" income, and he is entitled to "earned" relief on it and must pay tax thereon accordingly. So far as the annual payments represent interest on the loan he is entitled to deduct tax therefrom at the time of payment. To the extent to which they are for premiums on an assurance effected by him on his own life he is entitled to the usual insurance relief. No definite rule can be laid down as to the proportion of the general "house" expenses attributable to professional work, but a basis of half-and-half is not uncommon.

#### Depreciation Allowance

"P. Q. R." explains that he has been allowed depreciation yearly—less one-seventh attributed to private use of the car. In July, 1932, the old car, which was written down by depreciation to £37, was lost in an accident, and £35 was received from the insurance company. A new car was bought for £160.

\*\* As presumably the insurance premiums have been allowed for income tax purposes the £35 received cannot be ignored, and the obsolescence allowance—to be treated as a professional expense of 1932—is therefore £37—£35 = £2. Depreciation for 1933-4 will be 15 per cent. (or 20 per cent. if allowed) of £160 = £24, less one-seventh for private use—that is, £21.

#### Obsolescence of Car: Temporary Cessation of Professional Work

"D. T." used a car from 1928 to July, 1932, when the practice was sold. Depreciation was allowed at 20 per cent., and by April 5th, 1932, the value of the car had been thereby written down to £70 8s. The amount then offered in part exchange for a new one was £25. Can any further allowance be obtained (a) if professional work be resumed, and (b) if it is not resumed?

\*\* In our opinion no further allowance in respect of the car is legally due. The "obsolescence allowance" requires as a condition the purchase of another car in replacement, so that if professional work be not resumed no allowance can be claimed. The matter is not so clear if another practice is taken and a car purchased in replacement of the old one, but the only subject of the deduction would be the profits of the new practice, and the obsolescence and replacement are irrelevant to those earnings because necessitated by the work done in the previous practice.

#### Purchase of Lease: Deduction for Rent

"A. H. S." purchased in April, 1927, for £2,400 a twenty-nine-year lease commencing Lady Day, 1932. Prior to that date the rent was £240, subsequently it is £100. He asks what is the equivalent rent and to what extent the tax paid under Schedule A has to be borne by him. The net Schedule A assessment on the premises is £240.

\*\* The calculation of the equivalent rent (that is, £100 plus an annual payment equivalent to twenty-nine sinking-fund payments starting back in 1927) is a somewhat complicated matter, and for the reason given below its ascertainment would not assist "A. H. S." materially—assuming that the premises have not fallen in annual value since the £240 rent was fixed. Suppose the true "rent" to be £100 + £x. In that case there are grounds for saying that the net assessment under Schedule A should be £100 + £x. Assuming that "A. H. S." deducts two-thirds of that amount as applicable for professional purposes, then to that extent the more he pays under Schedule A the less he pays under Schedule D; but as regards the one-third applicable to his private use of the premises any increase in the assessment affects him adversely. Consequently his best course appears to be to continue to accept the net Schedule A assessment of £240, and to deduct £160 (that is, two-thirds of the £240) as the "professional" rent, and not two-thirds of the £100 rent. He will pay tax under Schedule A on £240, and recover on £100 only from the ground landlord; the tax on the difference of £140 is tax on his own intangible rent—that is, on the income represented by his lump sum payment of £2,400 in April, 1927.

#### LETTERS, NOTES, ETC.

##### "Memorial to Malton Doctor"

Mr. ERIC I. LLOYD, F.R.C.S. (London, W.), writes: The above appeal, which was announced in a letter to the *British Medical Journal* on December 17th, 1932, as well as in the *Lancet* and the *Times*, has brought in £955 7s. 5d. Suitable insurance policies are being bought, and the Royal Medical Benevolent Fund has agreed to administer the money for the benefit of Dr. Parkin's boy and girl. The Medical Fund Committee wish to thank the *British Medical Journal* for publishing the appeal and the public for their generous response. The fund is now closed.

##### Maternity Work in Central Africa

Dr. C. A. MARSH (Bath) writes from Central Africa: As a visitor to the American Mission at Kaimosi, near the northern shore of the Victoria Nyanza, I had the opportunity of seeing something of native methods of midwifery, in addition to well-conducted labour in the Mission Hospital. Labour is not so easy in this district as in some, and I am told this is because the pelvis approximates to the male type owing to women beginning to carry loads too young. The elderly women who preside do not believe in any rest between the pains, and the patient is urged to make effort the whole time, uterine inertia being the common result. When labour is properly begun the patient is taken from the hut, by an exit other than the normal door, sometimes through some quite small opening. I could not discover the objection to using the ordinary doorway. She is placed on the ground in the banana grove which adjoins every hut in this part, and the population of the neighbourhood attends to watch the proceedings. The patient is quite devoid of clothing. If after several days the baby is not born, assistance is sought from a doctor attached to the Mission Hospital. I went with the doctor to such a case, and on arrival found the woman had been in labour four days. She was lying naked among the banana trees, and about a hundred natives—at least half of them men—were in the immediate neighbourhood. A native stretcher was produced and the patient was carried to the nearest point to which a car could be driven. She was placed with one woman and several men in a box-body car and driven fourteen miles over rough country to the hospital, which is situated on the edge of the new Kakamega goldfield. On examination I found a strong faecal odour, which made me suspect ulceration through the intestine, but this proved not to be the case. There was complete uterine inertia, but no haemorrhage. A large caput was presenting and all liquor amnii had drained away. The position was left occipito-anterior, but the only difficulty appeared to be a large baby, unfavourable methods, and lack of strength in a woman with her eighth child. I was invited to finish the job, which was fairly easily accomplished with forceps in the hospital, with a native attendant as a skilful anaesthetist. When last seen she was doing well. Another case I went to see proved a B.B.A., and the patient was back in her hut. The baby was a few hours old, and was being nursed by another woman. The cord had been successfully tied and divided. Many people of both sexes were squatting round in the hut, and I had to inquire which was the patient. A smoky fire was burning beside her in spite of a tropical temperature. There is a teeming population in the neighbourhood notwithstanding high maternal and infantile mortality. The tribe is Bantu Kavirondo.

##### Torsion of the Omentum

Mr. E. M. COWELL (London, W.) writes: In your issue of May 6th (p. 784) Mr. L. Brill of Leeds describes a case of complete torsion of the omentum. He has apparently only consulted one authority on the subject, an American textbook. May I refer him to my paper published in the *British Journal of Surgery* (1925, xii, 738), in which a complete bibliography was given. Several reports of single cases published in the *British Medical Journal* have referred to this article.

##### Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 41, 42, 43, 44, 45, 48, and 49 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenancies at pages 46 and 47.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 227.