

arise the Commissioners of Inland Revenue may, on request of the Income Tax Commissioners concerned, consult the Board of Education." Taken as a whole the section appears to contemplate general rather than vocational education, at least unless the vocational training is in connexion with a recognized university, etc. If it has not already been done, we suggest that "R." should send up the prospectus, etc., of the school of chiropody in question to Somerset House and ask for a specific ruling—or perhaps the school, being indirectly interested, would take the matter up for him. If that decision is adverse, it is probably useless contesting the point further.

#### Tax on Interest Received: Repayment

"TINTAX," in a letter supplementary to that summarized in our issue of January 20th, page 131, asks what repayment he can claim.

\*\* The income liable to assessment and allowances due are as follows:

Interest, £197 + £10	...	...	...	...	...	£207 0
Annual value of house...	...	...	...	...	...	£54 0
						£261 0
Allowances due:						
Personal	...	...	...	...	...	£150 0
"Child"	...	...	...	...	...	£ 50 0
Dependent relative	...	...	...	...	...	£ 12 10
						£48 10

Tax chargeable at 2s. 6d. on £48 10s. amounts to £6 1s. 3d.

As against this "Tintax" has paid at 5s. in the £ on the remainder of his income—that is, he has had the "relief" at 2s. 6d. in the £ on the above £48 10s. only. He is therefore entitled to repayment on £175 - £48 10s. = £126 10s. at 2s. 6d. = £15 16s. 3d. less the £6 1s. 3d. payable direct—that is, to a net repayment of £9 15s.

#### Replacement of Car

"OCTAVIUS" paid £325 for a car five years ago. He is now selling it for £65 and buying another for £318. He has made no claim for depreciation in the past. What can he claim now?

\*\* He can claim as a professional expense of the year in which he buys the new car the amount of the actual out-of-pocket cost—that is, £318 - £65 = £253. If he makes his accounts up to March 31st, for instance, it will reduce his profits for the year ending at that date and his assessment for 1934-5; if, on the other hand, the usual ending date of his accounts is December 31st, then the transaction will reduce his profits for 1934 and will affect the assessment for 1935-6.

#### Professional Premises—Part Sublet

"DOUBTFUL" used to rent a lock-up surgery. He has since taken larger premises, sublet a part, and uses the other part as his surgery. How should the rent received by him be dealt with for income-tax purposes?

\*\* "Doubtful" may adopt one of two alternatives: (1) treat the rent received as professional receipts and deduct the whole of the rent, rates, etc., paid for the premises as professional expenses; or (2) divide the expenses into two parts by estimating how much applies to the sublet portion, and exclude the rent receipts and the relative part of the expenses. The former alternative is simpler, as it avoids the necessity for estimating the ratio between the two portions.

#### Salary Inclusive of Board and Lodging

"S. B." receives £350 as resident medical officer at a hospital, but, instead of being provided with rooms and board, receives a further £150 and the use of a small house. The previous M.O. was under a different arrangement, and had to pay tax only on his salary.

\*\* "S. B." is liable to assessment on the £350 + £150 = £500. The difference in taxation as compared with his predecessor may seem to him unfair, but "S. B." is in the same position as the great majority of salary earners—his predecessor was in the smaller but fiscally more fortunate group who receive benefits tantamount to an addition to income but in a form which leaves them free from assessment.

## LETTERS, NOTES, ETC.

### Surgery of the Biliary Tract

Mr. MAKHAN SINGH KHERA, F.R.C.S.Ed. (surgeon to the Machwi Mines, Ltd., Burma), writes: In the recent correspondence on biliary lithiasis in the November issues of the *Journal* there are two opinions as to treatment: (1) removal of the gall-bladder, and (2) external drainage. The first stands on the grounds that drainage is inefficient in the treatment of gall-stones, and the latter that the removal of the gall-bladder is a serious procedure. I enclose a reprint of my paper which appeared in the issue of the *Indian Medical Gazette* for October, 1933, where I stated my opinion that the *via media* between the two operations is anastomosis of the gall-bladder to the second part of the duodenum in a normal stomach, and to the stomach in the case of an active stomach. My reasons are laid out in that paper, and I shall welcome the opinions of your readers on the subject.

### Barbiturates and the Poisons Regulations

Mr. N. E. MORGAN, M.P.S. (London, N.W.5), writes: May I be allowed to correct Dr. Eric A. Freyworth's statement in the *Journal* of February 17th that dial (diallyl barbituric acid) and other barbituric acid derivatives *ought* to be included in Part I of the Poisons Act? He will find that Part I of the Poisons Regulations states: "Diethyl barbituric acid and other alkyl, aryl, or metallic derivatives of barbituric acid, whether described as veronal, propional, etc." As dial comes within this designation pharmacists have always considered it a Part I poison. The consumption of these drugs could be greatly reduced if doctors would take the trouble to mark their prescriptions "Not to be repeated."

### Textbook Discrepancies

Mr. LIVINGSTONE POW, F.R.C.S.Ed. (Wrexham), writes: It is a notorious fact that one textbook will make a statement which is flatly contradicted by another dealing with the same subject. This, while a source of bewilderment to the young student who has yet to learn how "fluid" ofttime is medical truth, can frequently enough be pardoned in the case of rare or difficult conditions; but I have recently become aware of a remarkable trio of such statements on such a common question as the incidence of breast carcinoma. They emanate from very recent textbooks, all of which, I imagine, are widely read by the younger members of the profession and by senior students. Two are textbooks of surgery, while the other deals with surgical pathology. They are as follows: (1) *Short Practice of Surgery* (Bailey and Love, vol. i, p. 183): "Women between 40 and 50 years of age who have borne and suckled children are its [breast carcinoma's] most frequent victims, but the disease is not rare in spinsters." (2) *Textbook of Surgical Pathology* (Dick and Illingworth, p. 338): "Nulliparae are somewhat more liable to be affected than multiparae, perhaps owing to the frequency of chronic mastitis in the former." (3) *The Science and Practice of Surgery* (Romanis and Mitchener, vol. ii, third edition, p. 475): "There appears to be no difference in its incidence in multiparae or nulliparae, nor does the question of whether the breast has been used for suckling make any difference." On this particular question the above should satisfy even the most broad-minded of students.

### Childbirth at 50 Years of Age

Dr. F. W. STANSFIELD (Reading) writes: In connexion with Dr. E. L. Bunting's case, reported in the *Journal* of January 27th, I remember attending a woman in her fifty-first year some twenty-five years ago. She had had a long interval without any children, and was a healthy, muscular woman. The presentation being normal, I gave her plenty of time for a spontaneous delivery, but although she had strong pains for several hours and made vigorous voluntary efforts, she was unable to deliver herself. I applied forceps and delivered her, after a time, of a strong and lusty baby. Both mother and child did well, and neither had a bad symptom.

### Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 37, 38, 39, 40, 41, 44, and 45 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 42 and 43.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 80.