

Income Tax*Expenses in Starting a Practice*

"G. G." contemplates taking a small panel practice or just putting up his plate in his village. What expenses or allowances can he claim?

** It should be remembered that the costs of starting or taking over a practice are not allowable—they represent capital outlay—and this would include the initial purchase of equipment. Where a part of the house is definitely set aside for professional use a reasonable proportion of the general expenses can be deducted from the gross earnings. The mere putting up of a plate would not necessarily give rise to such a claim, but where a part of the house is so set aside the claim would be valid, however small the receipts. If "G. G." has any particular expenses or allowances in mind perhaps he will communicate with us again.

Part of Residence Used Professionally

"A. A." claims one-half of the general expenses as applicable to professional use; the inspector of taxes considers one-third sufficient, and refuses to allow any proportion of the expenses of repair and decoration. Is £10 an excessive amount to disallow for private use of car when petrol used on holidays is paid for privately?

** Admittedly "A. A." will have a larger house than he would if it were not used professionally, but the real test is what is a reasonable proportion as between the two kinds of use to which it is put, and not what "A. A." might pay if the facts were other than they are. It is difficult to offer advice where the facts can vary between such wide limits, but a point sometimes overlooked is that the garage is "professional" and some of the same element enters into the accommodation for the domestic staff when a maid is wholly or partly employed about the waiting room and surgery. So far as repairs, etc., are concerned it is usually possible to allocate to professional expenses the amounts actually spent on the professional part of the premises. £10 does not seem an excessive amount to allot to professional use of a car, unless the circumstances are unusual.

M.O.H.—Car Expenses

"X. Y. Z." is "a medical officer to a mental hospital, and obliged to conduct a nerve clinic fifty miles away." Can he deduct car expenses (depreciation and running costs) so far as they refer to the expense of travelling to and from the clinic?

** If the attendance at the clinic is an obligation of his appointment as medical officer to the hospital he is entitled to deduct the necessary expense of travelling between the hospital and the clinic from the emoluments of his appointment. If the use of a car is necessary for the proper performance of his duties, economy of time, and so on, the appropriate car expense is chargeable; otherwise perhaps train fares and incidentals would be the proper basis. If, however, attendance at the clinic arises out of a different appointment the expense is not legally due.

LETTERS, NOTES, ETC.*Aetiology of Influenza*

Dr. ROSEMARY PRITCHARD (London, W.1) writes: The annotation on influenza in your issue of December 29th, 1934 (p. 1205), is a challenge to all workers on the subject. I and my predecessors have only been engaged in our investigations for the past eight years, and it is therefore early days to say that the conclusions we have reached are justified; nevertheless, I heartily agree with the statement that no solution is likely to be found while isolated workers are searching for a specific micro-organism or virus. A survey of recent influenza epidemics will emphasize the fact that symptoms vary so much from one season to another, being sometimes pulmonary, sometimes gastric, and sometimes even cerebral, that we may well wonder whether our forebears, who named it "the influence," had not perhaps better vision than we who call it "influenza" and look for a specific micro-organism or virus as cause. Eight years' work in our laboratory points to the conclusion that the true offenders are the abnormal micro-organisms of the intestinal tract. The type of symptoms prevailing in any

epidemic seems to be directly related to the group of micro-organisms that is most to the fore in the routine examinations of faeces made at the time in question. Thus, if *Salmonella* and *Morgan* types are frequently met with the prevailing type of influenza proves to be gastric; when *Friedländer's bacillus* and its near relations are prominent the prevailing type of influenzal symptoms are pulmonary, and so forth. Support for this view of influenza is to be had from the very successful results of treatment based on it. We have been treating influenza with a polyvalent intestinal vaccine, of which the method of preparation has been evolved over several years of experiment; it can be injected, or it can be "potentized" and given by the mouth. A discussion of how an epidemic is precipitated and how "infection" passes from one individual to another is outside the scope of this note, but the whole subject is fully treated in the *Nature of Disease Journal*, vols. i, ii, and iii (published by Messrs. Heinemann).

Niemeyer's Pill

Dr. ARCHIBALD FAIRLIE (Blyth, Northumberland) writes: The *Pharmacy, Materia Medica, and Therapeutics* of the late Sir William Whitla of Belfast was a popular guide among medical students of a former generation. Quoting from his work: "Baly's and Guy's pill, which usually is made to contain 1 grain each of powdered digitalis, squill, and blue pill, is a favourite diuretic in cardiac dropsy. Niemeyer's pill, much used in phthisis, contains 1/2 grain digitalis, 1 grain quinine, and 1/4 grain opium; and Heim's pill is the same, with the addition of 1/4 grain ipecac. and the omission of quinine." In the *British Pharmaceutical Codex*, 1923 and 1934, pil. digitalis co. has as synonyms "pilulae digitalis cum scilla; Guy's pills; Niemeyer's pills." A few years ago I had correspondence with Sir William Whitla and his successor in the chair of materia medica and therapeutics at Queen's University, Belfast, on the subject, and they assured me that the authority for Professor Whitla's formula for "Niemeyer's pill" was Niemeyer's own works. I believe this opinion was forwarded to the secretary of the Codex Committee at the time. It would be interesting to have authoritative opinions on the above contradictory formulæ.

Castor Oil Vapour as a Purgative

Mr. W. C. SLATER (The British Fumigants Company Ltd., London, E.C.3) writes: I was much interested to read of Dr. Graham Macphée's observation on the laxative effect of the vapour of castor oil when breathed. I can confirm Dr. Macphée's observation. In the course of our manufactures we frequently saponify castor oil in hundredweight batches, the operation lasting ten to fifteen minutes. During the latter half of this time steam is given off fairly copiously, and this, when breathed only once or twice, will produce a laxative effect; it has been noted on each occasion that this operation has been performed for several years. I have often wished for sufficient spare time in which to examine this matter a little more closely, as obviously the laxative effect is being produced in my case by a constituent of castor oil which is volatile in steam, and which, when breathed into the lungs, produces a laxative effect in a very short space of time. It is legitimate to doubt whether the main constituent of castor oil, triglyceryl ricinoleate, is responsible for this effect. In the first place, it is not volatile in steam, and in the second place I am unaware of its being absorbed in the lungs. Perhaps some of your readers may be able to throw light on this matter, as it seems as though we have here an extremely potent purgative which can be administered by inhalation. I shall be glad to co-operate with anyone who is interested in this matter.

Addendum

Mr. WENTWORTH TAYLOR (Birmingham) writes: In the summary of my paper on post-partum haemorrhage, which appeared in the *Journal* of January 12th, I made a reference to Dr. Gibbon FitzGibbon in the paragraph which deals with the place of atony of the uterus. This reference was omitted in the published report; it applies to page 392 of *Practical Midwifery*, by Gibbon FitzGibbon.

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, 56, and 57 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 54 and 55. A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 32.