

maintained in reasonable condition. Insurance is transferable, and a refund of taxation can be obtained of any surplus remaining at the date of exchange. (2) It is not necessary to continue with the same make, but a stipulation is usually made that the car to be purchased after the first year and any subsequent years should be of approximately equivalent value. (3) We believe that a yearly change is economical at 12,000 miles or over, for, in certain districts where running conditions are bad, tyre and other replacements may easily be necessary before the 15,000 mile mark is reached. (4) Apart from the expense, too much stress cannot be laid on the inconvenience to which a doctor is put if his car has to be repaired or renovated. Except where (as is our own practice) a fleet of really smart cars is maintained specially for loan, borrowing a car during the repair period is liable to be unsatisfactory, and, furthermore, it is not always possible to arrange this at a moment's notice. (5) Although the manufacturer's guarantee in all cases, with the exception of a few high-grade makes, has now been reduced to six months, it is practically certain that any good make will do twelve months' hard work without trouble of any kind, providing the owner sees that it has proper maintenance. (6) On the principle that "nothing succeeds like success," the possession of a well-kept up-to-date car must create a favourable impression. (7) The yearly change can be combined with hire purchase, so that extra capital is not involved. (8) Any doctor entering into any such scheme must satisfy himself that the contract is definitely binding only on the firm negotiating the transaction. He must be free to cancel the arrangement if for any reason circumstances prevent the expenditure at the expiration of the first year or any subsequent years.

Income Tax

Sundry Earnings

"PROBLEM" gives details of his earnings for various periods, and inquires as to his position.

** January to October, 1934, £211 - £8 = £203. Assuming the earnings spread equally, one-third—that is, £68—would fall into the financial year 1933-4, and for that year "Problem" is exempt. (2) November, 1934, onwards, at £200 per annum. The earnings for the financial year 1934-5 would be two-thirds of £203 = £135 plus five-twelfths of £200 = £83—that is, £218 in all. Against this he can deduct a reasonable amount for the total depreciation and tax and insurance of his car (allowing for private use), professional subscriptions, and life assurance. *Income Tax and the Professional Man*, published at 4s. 6d. by Crosby, Lockwood and Son, Stationers' Hall Court, E.C.4, is a useful little handbook. Possibly our correspondent's best course is to call at the office of the local inspector of taxes and agree the figures with him.

Use of Partner's Residence

"R." and his partner live at opposite ends of the town; the bulk of the professional work is done at or from a central surgery. The residences are used to some extent—for example, cases are received there "by telephone and hand," the cars are garaged there, and drugs and appliances are available there and used from time to time. No separate room is set aside at either residence for professional work. Hitherto one-third of the general expenses have been allowed, but it is now contended that no allowance is due.

** We do not agree. The one-third allowance was probably somewhat generous, but some deduction is due for the use of the premises professionally. It is not possible to lay down any general rule in such cases, but on the facts a deduction of one-sixth would seem a reasonable compromise.

Expense of Locumtenent and Repairing Garage

"A. G." asks whether the cost of a locum and his keep during illness are allowable where partly met out of sickness insurance, and also whether the cost of rethatching the garage is allowable.

** The cost of a locumtenent during illness is allowable, and the amount received from the sickness insurance need not be deducted from the cost. (It would be otherwise if the payment of the premium had been allowed in the past.) The cost of rethatching the garage is allowable—the proportion of rent allowance is presumably based on pure rent payment, and would not include the additional expense of repairs, etc., falling on the tenant.

LETTERS, NOTES, ETC.

The Case of Dr. Germani

Miss SYLVIA PANKHURST (Woodford Green) writes: A year ago a plea reached me from the relatives of one of the Italian political internees on the Island of Ponza that the inhabitants of the island, both the internees and the fishermen and their families who live there, were without adequate medical aid. Many deaths had resulted in consequence. It was repeated to me that Dr. Mario Germani, a highly skilled physician and surgeon, well known for his researches in Paris, Vienna, and Berlin, as well as in Rome, was among the political internees, and would be able to give his services in all grave cases of illness on the island if the necessary equipment were provided. On behalf of the Women's International Matteotti Committee, I issued a plea for such aid to the Press, and, in response to it, a very fine case of surgical instruments, capable of dealing with all operations, including those connected with midwifery, as well as various medical requisites, were provided, mainly by doctors of the British medical profession. I wrote to the Italian Embassy in London and asked them if there would be any obstacle to these instruments being sent to Dr. Germani and used by him, and I was informed that there was nothing to prevent the parcel going in the ordinary way. I dispatched the parcel to Mrs. Germani, who was permitted to visit her husband last summer, and she took it with her. The instruments could not have reached Dr. Germani, and could not have been used by him without the knowledge and connivance of the authorities on Ponza. I now learn that Dr. Germani is being prosecuted by the Italian Government for practising as a physician and surgeon without belonging to the Fascist Medical Corporation. It must be added that membership of that body has been made a pre-requisite of permission to practise medicine and surgery in Italy, but Dr. Germani, as an anti-Fascist, like all others not approved as favourable to the regime, would, in any event, be excluded from this Corporation. I request the hospitality of your columns to protest against the gross unfairness and cruelty of this act of persecution, a protest with which I feel sure the entire medical profession of this country will be heartily in agreement. To those who are not aware of the case, it is well to explain that Dr. Germani was sent for ten years to the Island of Ponza because he returned to Italy from abroad with the alleged intention of assisting Mrs. Matteotti, the widow of the murdered Italian deputy of that name, to leave Italy with her children.

An Anti-fog Device

"SAFETY FIRST" writes: Having tried many anti-fog devices which proved useless, particularly those depending on the emission of an amber light, I have at last discovered one which enables me to drive at 20 miles per hour in all but the densest fogs. The Bosch Nebellampe N.E.120 is designed to make use of the fact that fog does not actually touch the ground, but lies about one foot above it. This light, fitted on the dumb-iron, sheds a horizontal ray of light which illuminates both curbs and for a distance of about thirty feet in front. There is little glare, as the light is concentrated on the ground, so there is no necessity for "dipping"; moreover, the light is a valuable substitute for, or auxiliary to the head-light.

Glaxo Laboratories (56, Osnaburgh Street, London, N.W.1) have issued for members of the medical profession a pamphlet on the uses of their "adexolin" concentrates of vitamins A and D in the prophylaxis and treatment of disease.

Hanovia Ltd. (of Slough), makers of sunlamps, have acquired new and more extensive showrooms at 3, Victoria Street, London, S.W.1, where visits by members of the medical profession are welcomed at any time.

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, 54, 55, 58, and 59 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 56 and 57.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 76.