

If the Revenue authorities demur our correspondent's answer is that he acted in a reasonable manner, and that the costs incurred are part of the expense of maintaining the car in proper working order.

Tax Repayable

"CHANNEL CROSSING" is married and has an "unearned income" of £600 for 1934-5. His house is assessed at £56. Of the £600 £15 is received "tax free." He has a daughter (with an income of £25) who is studying at a university. What amount is repayable?

** We gather that the £15 is liable to tax, but paid in full. On that assumption, and supposing that tax at the standard rate has been paid on the house, the amount repayable is as follows:

Personal allowance, £150 - £15 = £135 at 4s. 6d.	£30 7 6
Child allowance, £50 at 4s. 6d.	£11 5 0
Reduced rate relief, £175 at 2s. 3d.	£19 13 9
Total	£61 6 3

Depreciation of Car

"N. F." encloses a communication from the inspector of taxes pointing out that under a recent agreement of general application the "one-tenth" addition to the allowance, which has been in operation since 1932-3, can be excluded (as from 1933-4 onwards) in calculating the written-down value of the car, etc. Should he ask for a revision of the allowance to the new basis?

** Obviously the fact that the one-tenth is not deducted year by year raises *pro tanto* the value on which the allowance is given as compared with that shown by the old calculation, and to that extent benefits the taxpayer. On the other hand, the more gained in "depreciation allowance" the less the ultimate "obsolescence allowance" when the car is replaced, and as the life of a car is normally a matter of a few years only the net result to the taxpayer is pretty much the same. If the inspector of taxes will recompute the allowance "N. F." will be wise to accept the benefit, but it is so small and temporary that it is really not worth bothering about. On the figures forwarded the benefit up to and including 1935-6 would be an additional £2 allowance only.

Professional Use of House

"HARASSED" bought a share in a practice, and under the agreement built a house that cost £3,750. The net schedule A assessment is £76, and he pays £200 loan and mortgage interest. It is agreed that half the house is used professionally, but the deduction is restricted to one-half of £76 = £39. Is this correct?

** Yes. The net rental value is £76, and it is on that basis that any allowance for its partial use in the profession must be based. The actual cost of the house to our correspondent is no doubt £200 per annum, and if he were not entitled to deduct tax from that amount (for example, if it were paid to a bank) he could deduct that amount also as a professional expense. As it is he pays the lenders £200 - £45 = £155, and the £45 has to be paid over to the Revenue. That is why "Harassed" is assessed at a figure £200 in excess of his own income, so that he shall pay over the £45 he has temporarily retained.

LETTERS, NOTES, ETC.

Treatment of Fractures and an L.S.A.

Mr. JOHN GRIFFITH, M.R.C.S. (Richmond Hill, Surrey), writes: In the *Journal* of May 25th Dr. Vaughan Pendred, in his otherwise admirable letter, says: "I found that the house-surgeon in the local hospital was an L.S.A." He evidently looks down with contempt on every L.S.A., as "brethren of low degree," who should not be allowed to hold the position of a house-surgeon, even in a provincial hospital. In my medical life of thirty-five years the best two general practitioners held only the diploma L.S.A.; apart from their proficiency in their profession, they were also men of general culture. A young man trained in a large London hospital is bound to be well equipped for his life's work. Most men who take the L.S.A. diploma as their only qualification do so because of financial considerations: they are able to qualify a year earlier than they would were they sitting for the M.B., and, with regard to the Conjoint Board,

the fees for their examinations are considerably higher. I am informed that the final examination in medicine, surgery, and midwifery of the Apothecaries' Hall is really a searching one, and many are the number of the referred. I hardly think it was the intention of Dr. Vaughan Pendred to deliberately hurt the feelings of many worthy members of our profession, yet sentences of this type are bound to hurt.

Diet at School and College

Modern research in the problems of dietetics has not failed to take note of the important question of the dietary in boarding schools, colleges of university rank, and hostels. This subject is the more important inasmuch as the needs of students at different ages are to some extent specialized. There is, moreover, good ground for believing that, in many residential institutions, far too little attention is paid to the provision and preparation of suitable food. Hence a welcome may be given to a pamphlet published by the Food Education Society (29, Gordon Square, W.C.1), and entitled "Problems of School and University Diet." The price is 1s. net, of 1s. 1d. post free. Here will be found a full report of a discussion held at the Conference of Educational Associations. The topics dealt with included such matters as the number of meals, variety of menu, methods of cooking vegetables, the place of uncooked food, bread and flour, and the influence of the tuck-shop and tuck-box on the dietetic problems of school life.

Medical Golf

The thirty-seventh annual summer meeting of the Medical Golfing Society was held at Walton Heath on May 30th, when a new competition was introduced for veterans with a handicap over 10, for which a handsome challenge cup was presented by Sir Charles Gordon-Watson. Mr. Rowley Bristow presented the prizes for the foursomes, the winners being Messrs. Grace and Kelleher (3 up). Messrs. Galletly and McGrath were awarded second prize after a tie with Messrs. Gordon and Campbell. Other competitions resulted as follows. *Lancet* Cup: J. Everidge. Henry Morris Cup and Gordon-Watson Cup: J. O'Malley. Class I: First prize, E. C. Seward (2 up); second prize, A. L. Lankester (all square); best last nine, I. A. Hunter. Class II: First prize, J. O'Malley; second prize, J. Everidge; best last nine, Hugh Lett.

Sanocrysin in Pulmonary Tuberculosis

Corrigendum

We regret that in our summary of Dr. Philip Ellman's contribution to the Royal Society of Medicine discussion of the above subject (*Journal*, June 8th, p. 1190) an error in reporting may have led to some misunderstanding of the first sentence. What the speaker, in fact, said in his opening remarks was: "Like artificial pneumothorax therapy, gold therapy has been subjected, since its introduction, to a good deal of controversy concerning its value, its indications, and contraindications in the treatment of pulmonary tuberculosis. When used with careful discrimination practical experience has shown that there is little doubt that gold therapy, like artificial pneumothorax therapy, holds a distinct position in the therapeutics of pulmonary tuberculosis."

Corrigendum

Dr. E. W. GOODALL (Hampstead) writes: May I be allowed to correct a slight error which appears on page 1138 of the *Journal* of June 1st? In my remarks on Dr. Pickles's paper I referred to the French physician "Louis" and not "Millet." Evidently I did not speak clearly.

Disclaimer

Dr. S. M. WHITAKER (Brownley Green, Manchester) writes: My attention has been called to an announcement of my removal, consulting hours, etc., in a local newspaper, the *Wythenshawe Gazette*. This appeared without my knowledge or consent.

The Siwa Oasis

The full title of Major T. I. Dun's book, which was reviewed in our issue of June 8th (p. 1173), under the heading "The Siwa Oasis," is *From Cairo to Siwa, across the Libyan Desert*.

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 locumtenencies at pages 46 and 47.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 268.