

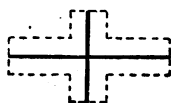
B.M.A. MEETING, Edinburgh

JULY 18TH TO 22ND

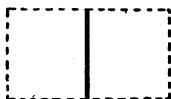
Topical B. W. & Co. Products

The following, among other products shown, are of special interest as representing the most recent developments of scientific research in pharmacology.

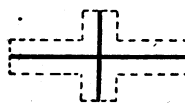
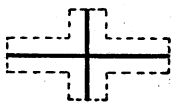
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B.W. & CO.



MAIN
ENTRANCE
FROM PRINCES ST.
(WAVERLEY STEPS)

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For the treatment of Leprosy

TRADE MARK 'HYPOLOID' BRAND 'AVENYL' TRADE MARK

Presents 0.25 per cent. 'AVENYL'
(2-Myristoxy-mercuri-3-Hydroxybenz-
aldehyde) in Hydnocarpus Oil.

Hermetically-sealed phials of 10 c.c.

TRADE MARK 'HYPOLOID' BRAND 'ALEPOL' TRADE MARK

Presents 1 per cent. and 3 per cent. sterilised
solutions of 'ALEPOL'.

(A selected fraction of the Sodium Salts of
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Hermetically-sealed phials of 10 c.c.

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Hermetically-sealed phials of 0.05 gm., 0.1 gm., 0.2 gm., 0.5 gm. and 1 gm.

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More prolonged action than Adrenalin.

Can be given orally as well as
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Tubes of 6 and bottles of 25 and 100

New Salt of Ergotoxine

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Tubes of 0.1 gramme

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"J. S. W." is being assessed in respect of cash received by him from a practice which he disposed of on March 31st, 1926.

* * Strictly, this is incorrect. When he took over that practice in 1920 he should have been assessed not on that portion of the total professional earnings which were being received in cash, but on the full amount—that is, on the basis of the value of his bookings. It would then have been clear that as from March 31st, 1926, he could not be liable to tax in respect of book debts subsequently collected. If he now refuses to pay on such sums the inspector would be within his rights in revising the assessments from April 5th, 1922, onwards, in which case the same result would probably be reached with rather more trouble to everybody, including our correspondent. In the circumstances he might feel disposed to acquiesce in the charging of the receipts after March 31st, 1926, for, say, this year and next if the local inspector will then drop the matter as not worth pursuing.

"T. N. W.," on his return from the army in 1921, sold his practice for £50. He paid tax "on the income which he obtained from the practice when abroad."

* * If the practice was being carried on for him and the "income" referred to represented that portion of the earnings which he was entitled to receive, he was rightly regarded as liable to tax thereon. But if the practice was then suspended, so that the amounts received represented *only* debts recovered in respect of earlier years when the practice was being carried on, then we consider he was not liable to tax. The £50 is, of course, a receipt of capital and not income.

Purchase of House.

"J. P. W." has purchased a house, the renovating, redecorating, and legal expenses having amounted to £200. Can he charge any portion to the practice?

* * No; following a decision of the Scottish courts, such expenses would apparently have to be regarded as "capital" for the purposes of Schedule D. But "J. P. W." should apply to the local inspector of taxes for relief in respect of Schedule A tax in regard to the excess of the average repairs, etc., of the past five years over the amount allowed from the gross Schedule A assessment. It will probably be necessary to obtain some figures from the previous owner, but the inspector may be able to accept or suggest some reasonable compromise. The legal expenses are not allowable under either schedule.

Motor Car Transactions.

"J. A. W. W." bought a car when not in practice and has since used it—though not continuously—for professional purposes. He sold it last December for £22 and bought another car for £190.

* * He cannot claim cost of replacement and depreciation allowance simultaneously. If he claims the former he is, in our opinion, entitled to treat £190—£22=£168 as a professional expense of the year 1925: the amount of professional use appears to justify this claim. On the other hand, if he gives up that claim he is entitled to a depreciation allowance on £190 at, say, 20 per cent. for 1927-28 and future. The former claim seems to be the "bird in the hand" in the special circumstances.

"R. D." bought a car, H, in 1922 for £450 and sold it in 1926 for £100, buying P for £425. This car proved unsatisfactory, and he sold it nine months later, in the same financial year, for £262, buying in its place H2 for £350. He has received depreciation allowance, £46 for 1925-26 and £36 for 1926-27, and is now offered, in addition, an obsolescence allowance of £48 for the H car.

* * In our view the obsolescence allowance should be as follows:

Cost of car replaced	...	...	...	£450
Deduct—Total allowances "made"	...	...	£ 84	
Sum realized by sale	...	...	100	
				184
Total	...	...	...	£265

The "depreciation" allowance cannot be claimed for years prior to 1925-26, when the Finance Act for that year extended it to professional men.

"R. D. A." bought a car D in 1914 for £400, replaced it in 1925 by another B, costing £250, and has now replaced that car by A, costing £395. Should the obsolescence allowance be based on a gross figure of £250 or £400?

* * The obsolescence allowance is based on "so much of the amount expended in the year . . . as is equivalent to the cost of the plant or machinery replaced"—less, of course, the amount of any depreciation allowances given thereon. The cost of the car displaced was £250, and "R. D. A." is not legally entitled to bring into the calculation the cost of an earlier car, though from an equitable point of view it would be reasonable to do so. This case illustrates the advantage of taking full advantage of the depreciation allowance.

"W. H. S." bought a second-hand car in March, 1926, for £175, receiving £80 for his former car. Finding that the running and repair cost was too great, he sold it in August, 1926, for £150 and bought a new car for £300. He was allowed £29 depreciation for 1926-27, and is offered £45 for 1927-28.

* * The £45 depreciation is acceptable in respect of the present car; the point to be settled is whether "W. H. S." should press for an allowance in respect of the net expenditure on purchase of the former one—that is, of the £25 lost on its re-sale. In our opinion he may very properly do so. The circumstances are unusual, in that the car, having been bought and sold in the same year, he was never in a position to claim depreciation thereon. The claim appears to be within No. 7 of the Rules, applicable to Cases I and II, Schedule D, the amount of the depreciation to be taken into account for that purpose being *nil*.

LETTERS, NOTES, ETC.

IMPERMEABLE FLOORS FOR HOSPITAL WARDS.

It may be convenient that we should add to the answer given last week (p. 86) with regard to impermeable floors for hospital wards, that the rubber floors in the British Medical Association House were supplied by the Leyland and Birmingham Rubber Co., Ltd., Leyland, near Preston.

NON-SYPHILITIC GENITAL SPIRILLIDIOSIS.

DR. C. F. X. O'SULLIVAN (Ballymore, co. Galway) writes: In the *Epitome* (July 2nd, para. 4) a simple balanitis is described as due to Vincent's spirillum in association with anaerobic organisms. In this connexion it is interesting to note that I attended a young man very recently with ulcerative stomatitis; he had also a coexisting simple balanitis. I had not seen such a curious combination of symptoms before. I have no doubt that the infecting organism was Vincent's spirillum.

CANCER AND ACIDITY.

DR. J. BARKER SMITH (London), who, in the course of a note on this subject, observes that Dr. A. Mackenzie has once more aroused interest in the fundamentals of acidity and alkalinity with respect to tissue soil condition and cancer, writes: I feel justified in bringing to the notice of your readers the conclusions of two French savants, worthy of our attention by their prolonged experimental work. These conclusions, now twenty years old, have been neglected. Joulie has suggested in his book, *Urologie Pratique et Thérapeutique Nouvelle* (1907), that cancerous people give hypophosphoric urine, and that the urine of those operated upon for cancer should be examined and kept hyperphosphoric. Joulie's method of analysis is described by Dr. E. Graham Little in the *Practitioner* of July, 1911, and is also to be found in Martindale and Westcott's *Extra Pharmacopoeia*. Now Joulie's method is somewhat complicated by using two forms of expression—sulphuric acidity instead of phosphoric anhydride acidity, and I think good lime water could be used for the unsatisfactory sucrose of lime. I have, moreover, in my brochure, *Quantitative Analysis*, and elsewhere, suggested two simple test tube experiments which might give us Joulie's condition of urine in a few minutes. Emile Gautrelet, in his *Physiologie Uroscéméologique* (1906), says (p. 243) that a lowering of the fixed elements of urea and of acidity, in the absence of peptone, suggest the cancerous diathesis.

FOREIGN BODY IN RECTUM.

DR. J. G. ROSS (Whitby) writes: The case recounted by Dr. D. Owen Williams in the *JOURNAL* of May 21st (p. 946) reminds me of a case that occurred some twenty-five years ago. I was called to see a young primipara and found her advanced in labour, with the head nearly on the perineum. With each uterine contraction she shrieked with pain in the rectum. I tried to examine the rectum, but the bulging caused by the descending head prevented this, and it was not until after the child was born that I could examine adequately. I could then feel, high up in the rectum, a hard, indefinite foreign body, which I managed with considerable difficulty to remove; it proved to be the hard nozzle of an enema syringe. The edge of the bony shield of the nozzle must have caused great pain. It transpired that a handy woman had given an enema before my arrival, and she must have pushed the nozzle too firmly into the patulous anus, past the sphincter, whence it became detached from the old and weak rubber tubing of the syringe, and was imprisoned in the rectum. Instead of pushing the nozzle downwards, the advancing head pushed it further upwards. Fortunately no damage was done, and the puerperium was uneventful.

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 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 24.