



THE twelfth International Congress of Hydrology, Climatology, and Geology will be held at Lyons from October 8th to 11th, with Professor Gilbert of Paris as president of honour and Professor Pic of Lyons as president. The subjects to be discussed include acid-base equilibrium and treatment by mineral waters, atmospheric radio-activity, and the geological origin of radio-active mineral waters. The secretary is Professor Piéry of Lyons.

THE nineteenth French Congress of Medicine will open in Paris on October 11th, under the presidency of Professor Pierre Teissier, and will continue to the 15th; it will be followed immediately by the celebration of the centenary of Villemin. The programme includes discussions of the symptomatology of the medical septicaemias, the pathology of the oedemas, and the medical indications and therapeutic value of splenectomy. It is proposed to arrange an excursion to the battlefield of the Aisne. Detailed information may be obtained from the general secretary, Dr. M. Chiray, 14, Rue Pétrarque, Paris, XV<sup>e</sup>.

A POST-GRADUATE course in the pathology of the digestive system will be held in Barcelona from October 5th until Christmas. Further information may be obtained from Professor Gallart, at the Hospital de la Santa Cruz, Barcelona.

THERE are at present 5,000 medical students in Paris and 8,800 in the whole of France.

NINETY-EIGHT cases of encephalitis lethargica, with 37 deaths, occurred in Germany in 1926, as compared with 217 cases in 1925. Notification is compulsory only in Baden, Brunswick, Lubeck, Prussia (since May, 1926), Anhalt (since July, 1926), and Schaumburg-Lippe (since June, 1926).

## Letters, Notes, and Answers.

All communications in regard to editorial business should be addressed to **THE EDITOR, British Medical Journal, British Medical Association House, Tavistock Square, W.C.1.**

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## QUERIES AND ANSWERS.

### TREATMENT OF ONYCHIA.

"W. S. M." asks for advice in the treatment of a typist, aged 30, who has onychia of the index finger of both hands, the right being the worst. She is otherwise healthy, but, the forefinger being the percussion finger, the lesion is serious for her.

### GRAFTING FOR CORNEAL SCARS.

DR. C. E. SHELLY (Hertford) writes with reference to an inquiry published on July 16th (p. 121): There seems to be no justification for attempting so hazardous an operation as grafting for dealing with corneal opacities; the more so since it was shown a few years ago that corneal scars, whatever their size, age, and density, are speedily and painlessly resolved by a few short applications of a mild "violet ray" current, the glass applicator being in contact with the closed lids.

### INCOME TAX.

#### Motor Car; Rent; Average.

"J. H. T." replaced his car in January, 1926. On what figure should his depreciation allowance be based? He has bought his premises; should he not be allowed to deduct a proportion of his former rent? Can he not claim the three years' average, seeing that he took over the practice at April, 1924, and that his earnings have been increasing?

\* \* (1) The depreciation allowance is based on the written down value of the car as at the end of the last account prior to the year of assessment. That principle has been approved by the courts. If the obsolescence allowance is claimed in respect of the car replaced there should be no effective difference in this case. (2) As from the date of purchase of the premises the rental value to be taken as the basis of the deduction for Schedule D is the amount on which tax has been paid under Schedule A; it should be borne in mind that an appropriate portion of the expenditure on repairs and decorations should also be claimed. (3) In the circumstances stated "J. H. T." can elect to take the three years' average for 1927-28 and 1928-29 (both years, not one only), if the earnings for the year 1923-24 were greater than either of the years 1924-25 or 1925-26, but not otherwise. The election should be notified to the inspector of taxes by October 5th, as made under Section 29 of the Finance Act, 1926-27.

#### Motor Car Expenses.

"D. I. A." sold his former practice in March, 1925, and bought another three months later. He has claimed obsolescence in respect of a car sold in 1926, and the local inspector claims to deduct the sum of £102 as being the wear and tear attributable to the period before "D. I. A." took over his present practice.

\* \* We advise "D. I. A." to accept the inspector's objection as regards the £11 attributable to the three months during which he was not in practice, but as regards the remaining £91 the contention is clearly inequitable. In substance the inspector is treating the claim as if the car had been sold by the old practice to the new one, but we presume that he would not regard the facts as justifying the present proprietor of the old practice in claiming a deduction of £91. If so it is clear that unless that allowance is made to "D. I. A." the plain intention of the Statute is defeated. There is some technical ground in the suggestion that the old loss by wear and tear did not affect the earnings of the practice for which "D. I. A." is now assessed, but, on the other hand, no allowance has been "made" for that wear and tear, and our correspondent did incur the whole of the expense in 1926. If the inspector continues to refuse the claim, perhaps a ruling could be obtained from the Secretary, Inland Revenue, Somerset House; in that event we should be glad to learn the result, as it is a matter of some general interest to the profession.

#### Motor Car Transactions.

"M. H." sold a car (which he had purchased second-hand for £335) for £30 and bought a new car for £275. The inspector will allow £275-£30=£245, but not £335-£30=£305. The second car has since been replaced.

\* \* We advise "M. H." to accept the £245 deduction. Where a second-hand car is replaced by a new one the question of improvement and consequent adjustment for capital outlay raises peculiar difficulties.

## LETTERS, NOTES, ETC.

### THE EFFECT OF BATHING ON THE EARS.

MR. F. PEARCE STURM, M.Ch. (Leigh, Lancs) writes: I agree with every word of Mr. C. Hamblen Thomas's timely communication on "The effect of bathing on the ears" (**BRITISH MEDICAL JOURNAL**, July 9th, p. 78), with the single exception of the word "meati." Used as the plural of "meatus," which it is not, "meati" is as obnoxious to the mental ear as contaminated sea water to the physical organ.

### INTRAUTERINE AMPUTATIONS.

DR. JOHN TROTTER (Grimsby) writes: I was called at 4.30 a.m. to a woman who was expecting her second child. She was in labour. The presentation was a breech: left sacro-anterior. The os was dilated to two fingers. I was called again at 9.30 a.m. and found the cervix fully dilated, the breech well down on the perineum, and the membranes unruptured. After rupturing the membranes, which were very tough, a stillborn male child, weighing 5 lb., was easily delivered. Both legs were absent below the knee and the right arm ended at the elbow. The stump of the left leg presented an appearance like that of an old amputation through the knee-joint, the patella being removed. The right presented a similar appearance, but the medial condyle of the femur was absent. The child otherwise appeared normal. The mother, aged 35 years, gave birth six years ago to her first child, a girl, who presents no structural abnormalities. There have been no miscarriages. The parents are healthy, well made, and do not know of any birth deformities in their family histories.

### VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 31, 32, 33, 36 and 37 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 34 and 35.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 88.