

refused, the inspector of taxes holding the view that as a *similar* make and type of car could have been bought for £160 in 1927, the "replacement" cost is £85, and the remaining £105 represents improvement, and is therefore capital outlay.

\* \* \* It is difficult to refute the official view, because improvement is the characteristic of capital, as distinct from allowable expenditure. Further, it must be admitted that when the cost of cars were rising, the revenue authorities were consistent, and practitioners were not infrequently allowed to deduct the full cost of replacement, though the cost of the new car was substantially greater than the cost of the old one. The depreciation allowance pays in the long run in practically every case—which is why the extension of that allowance to professions was urged on the Royal Commission by the British Medical Association some years ago, and why it has been consistently advocated in these columns. It is to be regretted that "N. J." did not put himself on that basis two or three years ago.

"W. E." held a full-time appointment and owned a car run at his own expense. He then entered on private practice, sold the car for £75, and bought a new one for £245. Can he claim £170 as the cost of replacement?

\* \* \* In the circumstances it seems impossible to contend successfully that the £170 was expended in the working of the practice. Either it was capital outlay for the practice or represented delayed expenditure applicable to the appointment. The best "W. E." can hope for is a depreciation allowance of 20 per cent. of £245—that is, £49.

#### Decoration of Consulting Room.

"E. M. A." started consulting practice two years ago and took over a house from another doctor, having to spend a certain amount upon redecoration of the waiting room and consulting room. Is that expenditure deductible, or is it capital outlay?

\* \* \* On the assumption that the rooms in question had been used for similar purposes by the previous practitioner and that there was no appreciable improvement or alteration in the rooms as compared with their previous condition—that is, when the former decorations were new—we consider the expense was allowable. But there is no legal right to have it regarded as expenditure of any year but the year in which it was incurred.

#### Change of Practice.

"A. G. N." left his former practice on May 14th last and has taken another practice in a different part of the country. He has been informed by the authorities that for 1928-29 he will be assessable on the actual profits of that year, and that the assessment for 1927-28 will be revised to the actual income of that year.

\* \* \* The official view is apparently correct. The matter was dealt with in a note on page 1037 of our issue of June 16th last, in which the effect of the legislative changes was explained. We suggest that our correspondent refer to that note, and, if necessary, write to us again on any specific point of difficulty.

#### Receipts after Retirement.

"SENEX" retired, owing to ill health, at the end of the last partnership year, December 31st, 1927. Is he liable to return as income sums subsequently received by him for his share of the partnership income?

\* \* \* No. It has to be assumed that during the continuance of the partnership the cash receipts approximated to the true gross earnings. "Senex" has paid tax on the income up to December 31st, 1927, and anything he may now receive is merely a belated payment to him of income which has already been taxed. Whether the partnership in its early years paid tax on more than its own net cash income we do not know—the authorities are apparently prepared to assume that it did, and no doubt will see that the cash basis is not applied to the early years of the new firm.

### LETTERS, NOTES, ETC.

#### ARTERY FORCEPS AND LIGATURE CARRIER.

Mr. N. I. SPRIGGS, F.R.C.S. (Leicester), referring to the description by Mr. E. Milne Eaton of an artery forceps and ligature carrier for deeply placed vessels on July 7th (p. 19), writes: I designed an instrument for similar work several years ago, which was described in the *Lancet* of January 18th, 1913. I have a model of the instrument, but it was never manufactured in bulk owing to financial considerations. Its use was demonstrated by me at a meeting of the Midland Obstetrical and Gynaecological Association at Leicester.

#### SEA-SICKNESS.

"TERRA FIRMA" writes: It is difficult for one who has suffered severely from this curse to accept any but a labyrinthine explanation of it. After all, sea-sickness is one of a group, and the similarity of the effects of trains, cars, swings, roundabouts, and even the old-fashioned waltz, is too striking to have anything

but a common cause. Once, in childhood, I drove a bishop and an archdeacon in disorder from a railway carriage. The trick of twisting a swing and allowing it to untwist rapidly, with myself in the seat, produced a similar effect upon me, which is difficult to explain on any abdominal hypothesis. In the Physiological Laboratory at Cambridge I was induced to test the effects of rapid rotation of the vertical body, with the head in turn erect, stooping, and on the shoulder. The demonstration of the part played by the semicircular canals was convincing, to me at least, and my subsequent apparent rotation in three planes simultaneously led to prostration for the rest of the day, with all the symptoms of *mal de mer*. Experiments during many crossings of all the seas round Britain have convinced me that no diet, in reason, has any effect upon the disability. The weakness is hereditary, and I have tried, without success, to prevent car sickness in my own children by liberal doses of glucose. In my experience children under 2 years of age are nearly immune; the disability increases from that age to adolescence and afterwards diminishes; in 1918-19 I circumnavigated Africa without being actually sea-sick. The advantage of the supine position is certain, whatever may be the explanation; the acidosis appears to be secondary to the vomiting, as in hyperemesis gravidarum. For short crossings I recommend nerve depressants, such as the bromides, chloral, and alcohol; for a long voyage rest on the back until the sufferer is accustomed to the motion or the sea moderates.

MR. GORDON D. KNOX (London) writes: The comments you have published on sea-sickness embolden me to give a personal experience. I can describe myself as a fair sailor, the type who is liable to be ill at the beginning of the season and who is then immune during reasonable weather. I made by accident what to me was the astonishing discovery that even after the feeling of nausea had begun it could be staved off and even prevented by smoking a pipe or cigarette and smoking pipe after pipe or cigarette after cigarette. Greatly daring, I recommended my treatment to a colleague who complained that he had never crossed the Channel without being sea-sick. Thoroughly sceptical, he tried my plan and made his first passage over in comfort. I recognize the danger of attempting to generalize on two cases, but should like very much to know if there is medical evidence to justify my belief that with the habitual smoker smoking may stave off sea-sickness.

#### MUSCULO-SPIRAL PARALYSIS AFTER QUININE INJECTIONS.

DR. J. I. KUIT (Piet Retief, Transvaal) writes: I read in the *Epitome* for April 28th (para. 407) a reference to musculo-spiral paralysis following the injection of quinine for malaria. Towards the end of February last I had a bad attack of malaria. I was treated by a colleague, who ordered three daily injections of 10 grains of quinine bihydrochloride. This was continued for about five or six days. The injections were subcutaneous, and at my own request were given over the deltoid muscle, alternately right and left. After the second day the injections were absolutely painless; as a matter of fact, the whole area from the point of the shoulder to the middle of the upper arm on both sides became completely anaesthetic. This has gradually worn off, and for the last fortnight the sensation has been normal. When first I left the nursing home, fourteen days after the first injection, I could not hold a pen to write, and both arms were very weak; it was nearly three weeks before my arms felt in any way normal. That there must be some disturbance of the trophic nerves in my case is indicated by the fact that small pustules keep appearing on both upper arms, and these are limited to the area that was anaesthetic.

#### HOLIDAYS FOR FACTORY GIRLS.

We have received the following letter signed, on behalf of the Factory Girls' Country Holiday Fund, by the Countess of Sandwich, Dame Mary Scharlieb, Miss Lillian Braithwaite, the Bishop of London, and Mr. J. P. Green:

"Will you once again give us the opportunity of drawing the attention of your readers to the Factory Girls' Country Holiday Fund, which may well claim to render good service to our poorer sisters, and so, to the whole community. The change wrought in these pale Londoners in a few days is almost incredible, save to the eye-witness. Good food and plenty of it, rest on the beach, or in the fresh country fields, and above all, freedom from care—knowing their holiday is paid for before they go—work wonders. There are now hundreds of girls hoping to be sent away during the next few weeks. Fresh applications come in daily, but we have not enough funds to send half the number at present. Many of the applicants have been saving out of their earnings week by week since the beginning of the year towards their share of the cost of their holiday. . . . This fund helps chiefly the poorest class of factory workers; most of them are the main support, too, of their families. Subscriptions and donations will be thankfully received and acknowledged by the honorary treasurer, Mrs. Slater, or by Miss Canney, 75, Lamb's Conduit Street, London, W.C.1.

#### VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 45, 46, 47, 50, and 51 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 48 and 49.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 24.