

Basis of Assessment.

"W. B." qualified in July, 1927, and acted as an assistant for part of the period January to March, 1928, receiving £84 for that work. He took over a practice as from July, 1928. What should be the basis of assessment of his earnings for the year to April 5th, 1929?

As there has been a change in the source of his earnings his liability for the year 1928-29 is determined by the actual amount of his earnings for that year. It is quite clear also that "W. B." must bring into the first year's account not only the cash received in that year but the value of the debts outstanding at the end of it. The liability for the nine months to April, 1929, will, of course, be three-quarters of the profit calculated for the year to July, 1929.

Motor-car Expenses—Private Use.

"J. R." has been informed that a medical man is entitled to deduct the whole expenses in connexion with his car, whether he uses it for private as well as professional purposes or not.

The governing provision is Rule 3 of Cases I and II, Sched. D, which runs as follows: "In computing the amount of the profits . . . to be charged no sum shall be deducted in respect of any . . . expenses not being money wholly and exclusively . . . expended for the purpose of the . . . profession." We have no doubt but that the courts would regard that portion of the motor expenses which are attributable to pleasure or other non-professional use of the car as coming within the prohibition of that rule. Further, we are of opinion that in calculating the amount to be excluded from the total expenses the basis adopted would normally be reckoned according to the mileage ratio of private to professional use.

Motor-car Transactions.

"G. T." bought a coupé in 1925 for £325 and replaced it in April, 1928, with a saloon costing £325. The local inspector of taxes claims to exclude £25 from the net cost of replacement as representing the improved capital value of a saloon as compared with a coupé. "G. T." points out that the amount of the capital expenditure on his car equipment is the same as before.

Reliance on capital cost as the test cannot be regarded as safe. When motor-car prices were rising the revenue authorities admitted that the whole of the (higher) capital cost represented replacement without improvement. The converse cannot successfully be resisted—that is, that improvement can be effected during a period of falling costs without an increase in the capital cost as compared with the former car.

"M. H." bought a new car in June, 1926, for £200 and sold it in June, 1928, for £65, buying another car for £120. What can he claim for 1927-28 onwards?

For 1927-28 and 1928-29 he could have claimed depreciation allowance at, say, 20 per cent. on the reducing value of the car, but that claim should be made when the return is lodged, and those claims are now apparently out of date. (The amounts on the 20 per cent. basis would have been £40 and £32.) The cost of replacement—that is, £120 - £65 = £55, is a professional expense of the year 1928, and will *pro tanto* reduce the amount assessable for 1929-30. For that year depreciation allowance should be claimed in respect of motor-car expenditure as follows: £200 - £65 - £55 + £120 = £200 at 20 per cent.—that is, £40.

"D. J. M." bought "A" car in 1924 for £225, and "B" car in 1927 for £155. In 1929 he sold both cars for (£10 + £60 =) £70, and bought "C" for £154. No "depreciation" allowance has been received in respect of the cars. What allowance is due?

The maximum allowance for the expense of car maintenance is the amount actually expended—that is, £154 - £70 = £84. If a second car is purchased it should be remembered that that car is also a replacement, and a further allowance will be due. This case illustrates the risks of not claiming depreciation allowance. Unless "D. J. M." buys a second car he will have lost substantially by not making that claim.

LETTERS, NOTES, ETC.

SIR WILLIAM OSLER'S LIBRARIES.

A Correction.

In the footnote to the annotation published under the above heading in our last issue (p. 155) the price of the "Bibliotheca Osleriana" is given as 6s. This is obviously so absurd a price for such a work that we may hope that none of our readers have been misled into applying to the publishers for a copy at that figure. The correct price is 63s. net.

HERPES ZOSTER AND VARICELLA.

DR. IVAN H. MCCAW (Belfast) writes: In connexion with this subject I think the following is worthy of publication: A mother brought her family of four children to my out-patient clinic at the Belfast Hospital for Sick Children this morning. The eldest,

a girl of 8 years, showed healing lesions of herpes zoster on the area of distribution of the left tenth thoracic nerve, the eruption having first appeared almost three weeks ago. This child had had an attack of chicken-pox during convalescence after scarlet fever while in the fever hospital three years ago. Two days ago her brother, aged 3½ years, developed a rash which, on examination, is chicken-pox. Yesterday two more brothers, aged 6 years and 18 months respectively, developed rashes, which also prove to be chicken-pox. This group of cases would suggest that the three brothers have been infected with chicken-pox from their sister's herpes zoster.

CONSULTATIVE COMMITTEES UNDER THE LOCAL GOVERNMENT ACT.

DR. I. HARRIS (Liverpool) writes: Your correspondent, Mr. K. W. Monsarrat (July 13th, p. 75) has made a misstatement. He says that the Liverpool Staffs Association "includes in its membership all those who are on the staffs of the local voluntary hospitals." Your correspondent must know quite well that there are three voluntary hospitals in Liverpool not included in the Association. In this respect the Heart Hospital is an instructive example. Its teaching material under one firm about equals the sum total of heart cases at the disposal of the eight physicians and seven assistant physicians of the four general hospitals. As a matter of fact, the number of students attending the hospital, considering its size, by far exceeds the number of students of the teaching hospitals. (It is temporarily closed to students owing to an accidental factor.) It is, however, not affiliated to the local school; therefore, it must be excluded, directly or indirectly, from representation on bodies such as the "Penny in the Pound" Council, which have nothing whatever to do with teaching! In order to safeguard their interests, there are four or five medical bodies on Merseyside in course of formation, which, no doubt, will receive recognition by the various lay committees interested in hospital work. Instead of showing a united front at this juncture, so vital to the interests of our profession, there will be four or five bodies acting independently and, to some extent, in opposition to each other.

CANE SUGAR IN THERAPEUTICS.

DR. C. HOLMES (Tonga, Natal), with reference to Dr. C. G. S. Baronsfeather's note on the above subject (May 4th, p. 838), writes: If, indeed, "cane" sugar and "beet" sugar are indistinguishable chemically, it seems curious that therapeutic qualities should be possessed by the one and not the other. One must then assume that the action of cane sugar on heart muscle does not depend on an increased supply of glycogen, but on the presence of something in cane which is absent in beet. I do not know to what processes beet sugar is subjected in the course of its manufacture, but cane sugar is treated as follows: The cane juice is first treated with sulphur fumes, then lime. Following this it is boiled and treated with phosphoric acid. Lastly, it is filtered through animal charcoal. The sulphur is used for bleaching purposes: the lime, to precipitate impurities and to render the juice alkaline. Following boiling, phosphoric acid is added until the reaction to litmus is slightly acid. Is it possible that any delicate substance present in cane would remain unchanged throughout this procedure? It is true that boiling generally takes place at a low temperature at decreased pressure in order to hasten evaporation. The above process is applied to sugar manufactured in this district. I believe that in Cuba the treatment is somewhat different, and that sulphur and phosphoric acid are not used. Pure cane sugar should be white (colourless in solution), and require no bleaching with blue if properly cleaned. Brown sugar I have seen manufactured in Peru, but this certainly was not artificially coloured. Its brownness and stickiness are due, I think, to very slight burning in the boiling process carried out at atmospheric pressure. The "Demerara" referred to by Dr. J. Cameron (May 11th, p. 890) is probably a white sugar coloured purposely, but in that case the crystals would not be sticky or hold together. It would be interesting to learn whether the process of manufacture has any effect on the therapeutic qualities of sugar.

TRANSFORMER FOR SMALL SURGICAL APPLIANCES.

DR. E. M. R. FRAZER (Newhall, Burton-on-Trent) writes: With reference to the small transformer board for replacing dry batteries in the consulting room, which I described in your issue of May 11th (p. 857), I have had many inquiries regarding its use and where it may be obtained. Further inquiries may be glad to know that these boards can be obtained from Mr. Stone, 114, New Street, Burton-on-Trent.

LEAFLETS FOR PATIENTS.

FURTHER leaflets (Nos. 9, 11, 15, and 16) of the series of Instructions to Patients, prepared by Dr. T. T. B. Watson, have been issued by Messrs. H. K. Lewis and Co. The new leaflets give particulars of (a) how to prepare and apply poultices, (b) how to deal with constipation, (c) with pulmonary tuberculosis, and (d) general instructions for feverish cases, respectively. The price is 1s. per packet of 25.

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 35, 36, 37, 40, 41, and 42 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 38 and 39.

A short summary of vacant posts notified in the advertisement columns appears in the Supplement at page 108.