

INCOME TAX.

Depreciation of X-Ray Apparatus.

"RADIO" refers to an answer in our issue of June 8th last (p. 1066), and inquires whether we can mention other cases in which depreciation has been allowed on x-ray apparatus at 10 per cent.

"We are not in a position to give "Radio" any useful reference on this point—for one thing, we should not normally hear of the cases where the 10 per cent. allowance is given, and, for another, reference to individual cases or even areas is open to objection. We are, at least, not aware of a case where 10 per cent. has been refused after protest. "Radio" might point out that, even apart from any question of obsolescence, the depreciation through wear and tear of any machine or apparatus depends largely on its delicacy and the thermal and other strains to which it is subjected. On any ground an x-ray apparatus clearly has a shorter life than fixed heavy electrical plant which receives an allowance at 7½ per cent. The fact that when the apparatus becomes obsolete and is renewed a special claim can be made should not be allowed adversely to affect the depreciation allowance. "Radio" may leave the practice before the obsolescence allowance can operate.

Expenses of Removal.

"R. W. B." was in the employment of the Ministry of Pensions to March 31st, 1927, and was disengaged until February 1st, 1928, when he was appointed M.O.H. to an authority some distance away. Can he claim as a deduction in arriving at his taxable income the expense of removing from one town to another?

"No. Such an expense is not incurred in carrying out his duties, but as a preliminary in order to place him in the position to commence his duties. It is, of course, otherwise as regards the necessary expense of travelling about in the area for which he is responsible in order to do his work. On the facts "R. W. B.'s" outlay was in order to obtain the appointment, and was in the nature, therefore, of capital expenditure.

Motor and House Service Expenses.

"D. R.'s" original car cost £195, and was sold in April, 1928, for £115, when a similar new car was bought for £185. In March, 1929, the second car was sold for £120 and a superior type bought at the price of £247—a car similar to the one then sold would have cost £195. No depreciation has been allowed. What claims should be made? Two maids are kept at an estimated cost of £198; "D. R." claims half that sum as an appropriate deduction, but the inspector of taxes proposed to allow £66 only—that is, one-third. Which is correct?

"As regards the cars, the first transaction involved no capital improvement, and "D. R." is entitled to treat as a professional expense of the year including April, 1928, the actual net expenditure—that is, £185—£115=£70. On the second occasion there was an improvement to the extent of £247—£195=£52, and "D. R." can claim only the actual outlay—that is, £247—£120=£127, as reduced by that sum; his net claim is, therefore, £127 less £52=£75. It is difficult to give any helpful advice on a question where so much depends on the actual conditions of the practice as it does where an allocation of the expense of the house and surgery service is concerned. If, from the domestic point of view, "D. R." and his family have, in effect, the assistance of one maid only, his claim is good, but if the employment of the second maid does assist, directly or indirectly, to put the domestic convenience on a level above a one-maid basis it is almost impossible to press his claim further. As regards the adjustment for private use of car, we agree that the relative mileage gives a correct basis of computation.

LETTERS, NOTES, ETC.

THE RACIAL INCIDENCE OF DISEASE.

DR. M. SOURASKY (London, W.1) writes: Dr. J. S. Mackintosh, in his letter in the *Journal* of November 9th (p. 877), in reply to my insistence on evidence as opposed to argument, enters on a series of further arguments, all very complicated and highly theoretical. These, however, do not take us any further. Dr. Mackintosh made the sweeping generalization that Jews are more prone to tonsils and adenoids, and apparently all the evidence he has consists of the impressions he gained in his practice and reasons derived from theoretical considerations. These theoretical considerations involve not only the debatable problems of the racial origin of Jews, and the climate in which the race originally developed, but also the racial nature of the people of this country and the climates to which the different components have at different times been subjected. All this is interesting, but proves little.

MOTORIST'S HEEL.

"G. F. P." writes: In his article on "motorist's heel" in your columns of November 9th (p. 855) Mr. A. P. Bertwistle has evidently overlooked my note on the subject on May 25th (p. 979), which suggested that the condition complained of by "Giza's"

patient (May 11th, p. 890) may have been caused by "constriction of the circulation of the foot resulting from undue flexion of the ankle while operating the accelerator pedal in driving a car." I wrote this note because I had observed the condition as a personal experience during a 600-mile journey to Scotland; it recurred while doing short local journeys. The absence of relief after a night's rest was a puzzling feature. The discomfort was lessened by raising the heel of the right foot by means of a wooden block screwed to the floor boards. I suggested, too, in my note that the wearing of boots, especially if rather tightly laced, is a predisposing cause. There seems to be proof of this in my own case, because I repeated the journey to the North of Scotland last September wearing shoes and felt not a trace of discomfort.

HERPES ZOSTER AND VARICELLA.

DR. HERBERT E. MARSDEN (Ormskirk) writes: A girl, aged 16, was admitted to hospital on October 9th last suffering from scarlet fever. On October 22nd she developed herpes zoster. Two patients, convalescent from scarlet fever, one aged 5 and the other aged 7, who were in beds on either side of her, developed varicella on November 4th and 8th respectively.

PHYSICAL HYGIENE IN THE PREVENTION OF MATERNAL MORTALITY.

DR. H. S. HOLLIS (Hove) writes: During the last thirty years the fashion has much increased of women spending the last two months of pregnancy sitting over the fire when not in bed. Surely this is the chief cause of slowness of normal labour at the present time and of increased liability to infection during the puerperium. What chance would an athlete have of winning a contest, or a patient of regaining fitness after an acute disease or a major operation, if this form of training were adopted? I have noticed that those few patients who have a reasonable amount of exercise and fresh air up to the last have, in normal cases, confinements just as uneventful as formerly.

SLEEP IN HOSPITALS.

THE SECRETARY of the London Fever Hospital (Liverpool Road, N.1) writes: Advertising to the article in your issue of November 2nd (p. 816) under the heading of "Sleep in hospitals," may I be permitted to point out that the custom of not calling any patient before 7 a.m. has now been adopted in this hospital? For many years past it has been the practice for those occupying private rooms not to be awakened before this hour, and this practice has now been extended to all patients, with satisfactory results. By a slight adjustment the hours of duty for the nursing staff have even been reduced by this innovation.

DISCLAIMER.

DR. P. H. J. TURTON (Heauou) writes to disclaim any responsibility for a paragraph about himself which appeared in a local newspaper.

INFLAMMABLE THROAT LOZENGES.

DR. J. PEREIRA GRAY (Exeter) writes: A policeman on cycle patrol duty felt a slight sore throat. He bought some chlorate of potash lozenges and put them in his trousers pocket, which contained a box of safety matches. After cycling for a few minutes he thought he heard a slight explosion; a minute later he saw flames issuing, which burnt a large hole in his pants and trousers, caught his coat and waistcoat, and scorched his skin in several places. He managed to extinguish the flames, and, on investigating their cause, he noticed that the live heads of his matches were now dead and his lozenges had disappeared. This episode shows that if potassium chlorate lozenges and safety matches are carried about they should not be placed in the same pocket.

"The danger is not so much from the match heads as from the red phosphorus on the box, as anyone can prove by gently rubbing a chlorate of potash lozenge along the side of an empty safety matchbox. We note that the cardboard packets containing chlorate of potash tablets sold to the public by Boots Pure Drug Co., Ltd., are labelled as follows:

CAUTION.

Tablets of Chlorate of Potash should not be carried loose in the pocket. They are liable to ignite if subjected to friction or heat. Before pressing, ironing, drying, or airing clothes in front of the fire, the tablets should be removed from the pockets of the garments.

SPECIAL WARNING.

Keep the Tablets away from matches.

"H. B." (London, N.W.) writes to say that he would be pleased to give to another doctor, or a doctor's son, his collection of fossils and shells.

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 47, 48, 49, 50, 51, 52, 53, 56, 57, and 58 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenancies at pages 54 and 55.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 235.