

whole of the cash received thereon, but would not pay on the amount of the subsequent receipts. As it is, his last accounts will exclude cash received in those periods in respect of earlier fees, but will include the value of fees for work done in those periods but paid for later. Probably the ultimate difference will not be substantial.

Cost of Maid

"D. R." asks what is the general proportion of the cost of a maid's services—covering board and lodging, in addition to keep—where she is employed partly on the professional portion of the premises.

** No general rule of any validity can be laid down, because so much must depend on other circumstances—for example, the size of the practitioner's family may considerably affect the ratio of private to professional employment. Probably one-half is a fairly common basis, but would never, or very seldom, be exceeded, and might be an excessive allowance in many cases.

Earnings of Wife

"S. M. E." earns about £500 a year from panel and private practice, and his wife earns about £120 a year from professional (mostly locumtenent) work. They use the same surgery, etc., but are not in partnership. Can they claim to be assessed separately?

** On the facts there appear to be two distinct practices, and we consider that the earnings should strictly be assessed separately. But provided that the facts are briefly stated to the inspector of taxes, and that "wife's earned income relief" is claimed, the result is the same. The relief in question for 1931-32 will be an addition of £45 to the married personal allowance of £150, making £195 in all.

Cash Basis

"R. T." is a partner in a firm which has for years been assessed on the basis of cash takings. The inspector of taxes now insists that the "bookings" basis shall be applied after this year.

** In our experience a departure from the cash basis is not insisted on where there is reasonable ground for assuming that the true income is fairly steady—at any rate, is not showing a definite upward tendency. Calculating liability from bookings and deducting a proper amount for bad debts and allowances is a troublesome task, because it implies some scrutiny of each debt outstanding at the end of the year to value it properly. All this work is thrown away if the income of the practice is steady. But if it is increasing then the cash income tends to lag behind the value of the bookings, with the result that the cash basis is too lenient to the taxpayer. If "R. T." can show that the value of the year's work of the practice is *not* increasing we suggest that he again urges on the inspector the large amount of really valueless work he is asking to have done. Unfortunately it is beyond dispute that the cash basis is not legally correct, and that, strictly, outstanding bookings should be valued each year.

Guide to Income Tax

"J. A. K." asks whether there is any book dealing with income tax from the general practitioner's standpoint.

** No. We are not aware of any such publication, though some of the small guides contain classified information with regard to expenses deductible in the case of professional profits, and similar assistance.

LETTERS, NOTES, ETC.

Unilateral Convulsions in ? Diphtheria

Dr. N. M. MIAN writes: I was called to attend one night a child suffering from fever, duration one day. On physical examination, the child had dyspnoea, and there were spasmodic convulsions present on the left arm and leg. The child had fever (104° F.) and looked very seriously ill. Occasionally a peculiar shrill voice was also produced, and it appeared as if it was due to a spasm of the larynx. Lungs were quite normal, and pulse quick and full. After excluding all the diseases characterized by spasmodic convulsion, I suspected diphtheria, and so examined the throat. A definite cellululo-plastic exudate was found covering the fauces, and appeared to be extending downward into the pharynx and larynx. Keeping the latter finding in view,

I commenced treatment for diphtheria. The very first dose of diphtheria antitoxin had so marvellous an effect on the health of the child that convulsions stopped next morning, and dyspnoea became considerably less severe. The dose, when repeated, brought about normal temperature, calm and quiet breathing, and disappearance of the diphtheric membrane from the fauces. The child recovered completely in about a week, and is, up till now, hale and hearty.

St. Mary's Hospital Dinner

Dr. C. M. WILSON (dean of St. Mary's Hospital Medical School) writes: In your account of the annual dinner you refer to me as a defiant optimist, and proceed to do your best for me in that lonely role. What I actually said was that the size of a medical school is ultimately determined by the size of the hospital attached to it, and that if the board of management would provide a sufficient number of beds I would undertake that the expansion of the school did not lag behind. I did not say that the Rugby club reached the final for the first time in its history. Though my activities on behalf of that club have been exaggerated by the credulous, I am not ignorant of its history. The club had been in the final half a dozen times before I entered the school.

Prescribing British

Dr. IAN E. McCracken (Gosforth) writes: There must be a considerable importation of Continental waters in bottle into this country, and while there appears to be no doubt about the value of these waters when drunk fresh from their source, yet doubts have been expressed as to their value after bottling and transportation. For many years past a prominent physician at a leading Continental spa had been advising a patient of mine to drink a bottle of the spa water daily in the intervals between his periodical visits there. In September of this year, however, this same physician wrote to me saying that he was convinced that the bottled spa water was valueless, and that as an alternative he was now prescribing for all his patients an equivalent quantity of plain boiled water to which had been added a squeeze of lemon and sufficient tea to produce a pale sherry-coloured beverage. I give my experience in this connexion in the hope that others may feel that, without detriment to their patients, they may help the reduction of imports.

A Disclaimer

Dr. HUBERT NORMAN (Camberwell House, S.E.) writes: May I correct a statement which has appeared in the press with reference to the Salvage case? I have been reported as stating that this man suffered from a peculiar form of insanity, which is liable to appear soon after the age of puberty, to reach its apex about the age of 23, and then to wane and pass away in the course of years. Any such statement was published without my knowledge or authority, and it is not descriptive of any form of insanity with which I am acquainted.

Testimonial to Sir Ronald Ross

Further contributions to the Ross Award Fund since June 30th, including £1,000 from Mrs. E. B. Holt (Brigg, Lincs), have brought the total amount to £15,409 1s. 6d. Donations should be sent to Lloyds Bank, Ltd., 110, High Street, Putney, S.W.15.

Medical Golf

There were seventy-five entries for the Medical Golfing Society's meeting at Prince's, Sandwich, held by kind permission on October 10th and 11th. The various competitions resulted as follows: *Singles v. Bogey*.—Michael Smyth (6), 6 up; T. H. P. Kolesar (scratch), 2 up; T. A. Torrance (plus 3), 1 up. *Bogey Foursomes*.—R. W. Bristow and W. H. Lamplough won, after a tie with D. S. Gordon and L. C. Budge, at 4 up. A. C. Rusack and H. E. Scoones, 1 up. *Canny Ryall Cup*.—H. Gardiner Hill won with the very fine score of 71 plus 1 = 72. George Dawson 82 less 9 = 73, second. L. C. H. Budge (89 less 14 = 75) and H. Chapple (85 less 10 = 75), third. T. A. Torrance, 73 plus 3 = 76.

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, 54, 55, 58, and 59 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 56 and 57.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 231.