

Income Tax*Replacement of Car*

"D. R." bought a car in 1928 for £35; in 1931 he sold it and bought another for £185. What should he claim, on the basis that five-sixths of the use of the car is professional?

* As an expense of the practice—five-sixths of (£35 - £x), £x being the amount which the old car realized. The excess of £185 over the net cost of the old car represents capital outlay. The deduction will reduce the amount of the net profits for 1931, and therefore the income tax assessment for 1932-33; consequently "depreciation" cannot be claimed for that year, but should be claimed for 1933-34, unless another replacement is effected in 1932.

Cost of Maintenance of Assistant

"G. J. H." employs an indoor assistant. In calculating his profits he has deducted an agreed amount covering one-half the cost of two maids and one-half of the Schedule A assessment, rates, lighting, and heating, etc., of the house as representing the expense of providing and maintaining the professional portion of the establishment. What would be a fair deduction for the cost of maintenance of the assistant?

* A great deal must depend on the precise facts—for example, what standard of living is maintained, and what proportion of the house is used by the assistant personally. The cost of maintenance elsewhere is not necessarily a reliable guide, as that would include an element of profit and of payment for the services of the "landlady," whereas all "G. J. H." is entitled to charge is the cost of the assistant's food, laundry, etc., plus a proportion of that moiety of the general expense of maintenance of the establishment not already allowed for in the calculation. *Prima facie*, £3 per week is too much on that basis, but the inspector's figure of 25s. per week seems inadequate; 35s. would seem nearer the mark than either of these figures.

Withdrawal of Car Allowance

"D.P.H.Camb." bought a new car for £240 on the strength of a decision by the appointing local authority to give him an allowance of £65 per annum for use of a car in his work. It is now proposed to withdraw the allowance on grounds of economy. The car is worth £120. Can any claim be made for this "loss"?

* No. The only claim that seems valid is that as from the withdrawal of the "allowance" a deduction at a corresponding rate should be made from the amount of the salary as representing the necessary expense of maintaining the car; alternatively, a claim for the actual expenditure incurred in running the car after that date can be made. It has to be remembered that as the income is assessable on the basis of the earnings of the previous year, the above adjustments will affect liability for 1932-33, not 1931-32.

LETTERS, NOTES, ETC.**The "Medical Directory"**

No reference book is consulted so often in this office as the *Medical Directory*, and it would be ungrateful to let a new edition appear without testifying again to its value. So far as can be judged from a preliminary survey, the eighty-eighth annual issue, for 1932 (J. and A. Churchill, 36s.), fully maintains the standard of its predecessors in the matter of accuracy and compendiousness. The numerical summary, which will be found near the contents page, shows that this volume includes 55,480 names, representing an increase of 445 on the total for 1931. The figures for London, the Provinces, and "Abroad" have increased; Ireland is almost unchanged; and there are slight decreases in Scotland, Wales, and the Services. Dr. Fortescue Fox's medical notes on British spas and seaside resorts have been revised and amplified. The "Late List" of new names and changes of address appears at page 2122, following the list of certified institutions and houses under the Mental Deficiency Act.

Age Limits

"ECONOMY" writes: I agree with "Juvenis" (November 28th, p. 1018) on the absurdity of limiting medical appointments to the age of 45. We hear a great deal nowadays

on the subject of national economy, yet the State overlooks the fact that the public health service is a closed door to medical officers of the fighting services, who have been retired from the Army or Navy at the age of 55. A large proportion of such officers have specialized in public health work, taken the D.P.H., and spent twenty to thirty years actively employed in keeping a high standard of health in the fighting forces of the country. These officers are kept up to date by the necessity of passing examinations for promotion, and do a long post-graduate course before promotion to higher ranks. Here, then, exists a pool that could supply many candidates to the public health services—efficient men of experience; yet the State that has helped to make them efficient by paying for their special training in public health work has no use for them after the age of 55, and allows them to idle out the rest of their lives on small pensions. Very few men wish to be idle at 55, even if they can afford to be, and I am confident that a guarantee of further employment under the Crown for medical officers who specialized in public health during their service would do much to popularize the medical branches of the Army, Navy, and Air Force.

Early Use of Liver in Medicine

Dr. E. J. TYRRELL (London, E.C.) writes: In your notice of the *Medical Art Calendar*, 1932, it is said: "The first use of liver in medicine would seem to be of ancient origin, for the Angel Gabriel turned heart and liver of a haddock to beat the devil so that Tobit might marry his bride." It was not the Archangel Gabriel who did this, but the Archangel Raphael. The story runs thus: "As he went, he remembered the words of Raphael, and took the ashes of the perfumes, and put the heart and the liver of the fish thereupon, and made a smoke therewith. The which smell, when the evil spirit had smelled, he fled into the utmost parts of Egypt, and the angel bound him." (Apocrypha, Tobit, 8, 2-3).

Prescribing British Drugs

"COUNTRYMAN" writes from Ayrshire: It appears to be certain that a major cause of this country's present financial position is the hoarding of gold by America and France. As a profession we have been called upon to accept cuts in our fees, and to many of us the income tax has become a still more dreadful worry. At present the campaign of "Buy British" should find as whole-hearted support among the profession as it is apparently doing among the general public. There must be an enormous amount of drugs of foreign origin prescribed with little more reason than that the drugs are "well pushed" by their energetic proprietors. In America, salesmanship has become a fine art, and every practitioner who prescribes an American preparation when there is an equally satisfactory British one is paying tribute to American cleverness. He is also sending more gold unnecessarily to America, and more gold to France when he prescribes a French remedy for which there is an equally satisfactory British substitute. The number of active and proved foreign preparations for which there is no British equivalent must be very small. Of course, the interests of the patient come first, but I would plead with the prescriber to pause with pen in hand and not sign away British gold carelessly and needlessly to those countries whose financial policies have added to his already heavy load of cares.

Diaries and Calendars

We have received from Messrs. John Walker and Co. (Farringdon House, Warwick Lane, E.C.4) an attractive selection of diaries, calendars, memorandum pads, and appointment books. The habitual diarist will be pleased to find the customary information as to the moon's phases, lighting-up time, and the inland postal rates, whilst the pages devoted to cash accounts, which in most cases cease to be made use of during the early weeks of February, will satisfy the enthusiast. Those who, like ourselves, seldom think astronomically, will be interested to learn that there are four eclipses during 1932.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 40, 43, 46, 47, and 48 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 44 and 45.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 319.