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Income Tax

Restriction of Depreciation for Private Use

"H. H." is usually allowed 80 per cent. of his running expenses—the balance of 20 per cent. being set against private use of the car—and certain other expenses such as licence, insurance, and garage attendance in full. Last year he replaced his car at a cost of £107, and the inspector of taxes wishes to disallow 20 per cent. of that expense. Is that correct?

*. The only logical way of dealing with the restriction for private use is, in our opinion, to arrive at a reasonable percentage and apply it to all kinds of motor expense, and not merely to running costs. Where restriction is applied to a part of the expenses only—on presumably a percentage that would be excessive if applied to the whole—there is the obvious difficulty of deciding how to treat abnormal expenses such as cost of renewal. The only way of settling the question in any particular case seems to be to calculate the amount of private use extending over the period while the car has been in practitioner's ownership and the total disallowances for running costs. If the latter is inadequate, unless the whole of the replacement cost is being allowed, there are strong grounds for claiming the full deduction.

Renewal and Depreciation of Car

"PUZZLED" makes up his accounts as at May 11th each year. In September, 1931, he sold his old car (bought for £290 in March, 1926) for £22, and bought a 7 h.p. "T" car for £135; after May 11th, 1932, he exchanged it for an "M.M." car at a net cost of £221. (We assume for the purpose of the calculation below that he received £99 for the "T" car and paid £320 for the "M.M." car.) How should he deal with these transactions for tax purposes? He has not claimed "depreciation" in the past.

*. We suggest that depreciation should be claimed for 1931-2 and future years, a special request being sent to the inspector of taxes to give effect to the depreciation claim for 1931-2 against the coming second instalment. The appropriate figures are as follows:

Written-down value of first car at May 11th, 1930	...	£ 149
Allowance to be claimed for 1931-2 at 20 per cent.	...	30
		119
Allowance for 1932-3 at 20 per cent....	...	24
		95
Obsolescence allowance for "T" car as an expense of the year ending May 11th, 1932—amount expended £135 — £22	...	113
Cost price of "T" car, bought September, 1931	...	135
Depreciation allowance, 1933-4, at 20 per cent.	...	27
		108
Obsolescence allowance for "T" car as an expense of the year ending May 11th, 1932—£135—£27—£99	...	8
Cost price of "M.M." car, bought June, 1932	...	320
Depreciation allowance for 1934-5	...	64
		256

and so on.

Use of Car: Change of Appointment

"A. F. S." purchased a car on April 1st, 1931, for £62 10s. in order to take up an assistantship for which it was essential. On July 1st he changed his post, and, as he was then provided with the use of a car, he sold his own for £35. Is the loss involved an allowable deduction?

*. In our opinion it would be held that the loss arose out of the change of employment, and was not incurred in carrying on the duties of the first appointment. In that case the loss is one of capital and not allowable. The only amount legally claimable is a reasonable sum for loss by wear and tear during the three months in question, which would probably be not less than £5 for the car in question.

Appointment: First Year's Tax

"J. L. F." took up an appointment as assistant medical officer of health in April, 1931, and his emoluments for the first year amounted to £382. He is now being applied to for the whole of the tax (£6 0s. 10d.) applicable to that income as for the year ended April 5th, 1932. Is that correct?

*. Yes. Tax is payable as for the first year on the basis of the income of that year. If it could have been

definitely known in advance the income-tax authorities would have been justified in making the assessment last autumn, in which case £4 10s. 8d. would have been payable in January, 1932, and the balance of £1 10s. 2d. now. As the assessment was made later, the result is that both "instalments" become due now.

LETTERS, NOTES, ETC.

Local Anaesthesia for Tonsils

Dr. C. H. HAYTON (Los Angeles) writes: Here in Los Angeles the preference in adult operations is for local anaesthesia. Almost every laryngologist does the operation in his office and sends the patient home. The hospital clinics do the same—under local anaesthesia. Beds in the hospitals here are expensive. The anaesthetic is novocain (2 per cent. solution) injected in the anterior and posterior pillars and in the base. The cold wire snare is employed. The operation is simple. If care is used, and the enucleation is total (no trauma to the pillars having been done), the recovery is rapid, and primary and secondary haemorrhage rare. Since I have been in Los Angeles it is the only method I have used. Whether these happy results are due to the dryness and sunshine of the Californian climate I am unable to say.

Gangrene of the Penis

Dr. D. H. VICKERY (Neath) writes: Gangrene of the penis is a condition which receives but scant attention in surgical textbooks. As it is presumably somewhat rare, I venture to report two such cases which have recently come under my notice. (1) Following a very easily reduced paraphimosis in a man aged 60 gangrene of the foreskin set in within forty-eight hours and spread rapidly till the whole of the skin of the penis and scrotum became involved and sloughed away. In six weeks new skin gradually made good the loss, till finally one would hardly be able to discover any abnormality: no sugar in the urine. (2) In the second case the patient, aged 70, complained of irritation at the end of the penis, and in an incredibly short time the end became deeply congested and oedematous. In three days the gangrene had involved the whole foreskin and body of the penis, which in ten days sloughed completely away, invading the pubic tissues for a quarter of an inch all around the base. Here the sloughing stopped, and the parts gradually healed, leaving a very neat urethra embedded deeply in the penis. In this case a minimal amount of sugar was present.

Post-vaccinal Encephalitis

"C. M. H." writes: In reference to your article under the above heading in the *Journal* of July 9th, I think I ought to suggest that encephalitis may be somehow caused by the popular method of reinforcing lymph by passage through the rabbit. As I suspected that passage through the water buffalo was a better method of maintaining the potency of calf lymph than passage through rabbits, I issued between 1920 and 1930 roughly about 10 million doses of calf lymph which had not been on any other animal except the water buffalo since 1915. No disease except a few bad arms and generalized vaccinia was reported to me. By water buffalo I mean the variety common all over South-Eastern Asia, not the North Indian variety.

Sterilization and Abortion








Dr. B. DUNLOP (London, S.W.) writes: The rational procedure would be to make medical practitioners entirely free to accede to requests for sterilization and abortion. But there is the fear of "abuses." So I have been suggesting that these operations be made definitely legal if done on approved medical grounds or for applicants who are parents of two or more children. This compromise would remove the fear of abuses, would largely meet the problem of the carriers of defect and also the great psychological need of birth-controlling couples for a second line of defence, and yet would not raise many hard cases.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 38, 39, 40, 41, 44, and 45 of our advertisement columns, and advertisements as to partnerships, assistantships, and locum tenencies at pages 42 and 43.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 44.

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