

**ELASTOPLAST IS THE ORIGINAL AND THE BEST
FOR VARICOSE ULCER
VARICOSE VEINS
ALL INJURIES
AND SUPPORT**

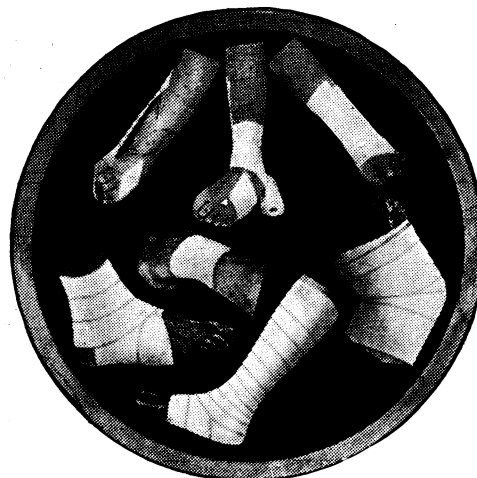
Elastoplast is the only elastic plaster with the correct degree of elasticity to ensure perfect compression and support. Used in practically every hospital.

REFUSE CHEAP OR INFERIOR IMITATIONS.

Elastoplast

Order from your usual supplier, or samples and literature may be had on request.

T. J. SMITH & NEPHEW Ltd.
HULL. LONDON. GLASGOW. MANCHESTER.
Enquiries to Dept. B: 42, Tavistock Square, London, W.C.1



SEMIPLAST is a new idea in elastic plaster—only the first turn of plaster touches the skin. Ideal for hirsute patients or when there is a plaster idiosyncrasy.

Semiplast

N.H.I.—SPECIFY THE ABOVE PRODUCTS BY NAME ON YOUR N.H.I. PRESCRIPTIONS.

Minimized Trauma

Atraumatic sutures, originally designed for gastrointestinal surgery, are now also obtainable for nerve, artery, eye, plastic, circumcision, obstetrical and other work where minimized suture trauma is desirable. They are prepared in both the Non-Boilable (*extremely flexible*) variety and the Boilable variety.

D & G
Atraumatic Sutures

WITH INTEGRALLY
AFFIXED NEEDLES

C. F. THACKRAY • PARK ST., LEEDS • 252 REGENT ST., LONDON, W.1

D & G SUTURES ARE ISSUED FOR USAGE UNDER MINISTRY OF HEALTH LICENCE 072 C

Pasteurization of Milk

Dr. THOMAS ORR (M.O.H. for Ealing) writes, in reply to Dr. J. E. H. Gatt's inquiry regarding the "holder" method of pasteurization: If Dr. Gatt will communicate with Mr. P. B. Tustin of the United Dairies, Ltd., 34, Palace Court, W.2, Mr. Tustin will be very pleased, not only to explain the process, but to show him the latest plant of this type in practical use.

Chronically Enlarged Tonsil

Dr. DENYS B. I. HALLETT (London, W.) writes: Might I suggest to "R. T." (September 10th, p. 538) that he should try the effect of x-ray therapy on his patient's chronically enlarged tonsil; this is often most successful.

Income Tax**Removal of Laboratory to New Premises**

"B. A. L." has moved his clinical laboratory to new premises owing to the expiration of the lease of the former premises. He inquires how the expenses, detailed below, should be treated for income tax purposes.

**** Capital Expenses:** Payments on account of the purchase price of the new premises, legal expenses, alterations to gas, water, and light to improve them or to adapt them for professional purposes, repairs which had accumulated so as to affect the purchase price of the premises, alterations to garden or premises to effect improvement or make them suitable for the new purposes.

Revenue Expenses: Ordinary repairs not falling within the description above, fire insurance, rates and taxes (including income tax, Schedule A), removal expenses if the removal was compulsory—for example, if a renewal of the old lease was not obtainable (but excluding any sums paid for additions, such as new lino, etc.).

It would probably be advisable to value the furniture and fittings and larger appliances (a professional valuation is probably not essential) so that depreciation can be claimed thereon annually. The authorities will probably insist on the cost of replacement method being applied, as in the past, to instruments and the smaller items of equipment. As regards mortgage interest, it is not a capital expense, but it cannot be deducted because, as income tax is taken off the gross amount due when the borrower pays his interest, that amount must be included in the taxable profits.

Allowance for Car Expenses

"A. W." receives a salary of £800 per annum and an allowance of £100 towards his travelling expenses. Should the latter amount be stated in his income tax return?

**** No;** it is not remuneration, and is not assessable to the tax. It sometimes happens, however, that the taxpayer considers that the travelling allowance is less than the amount expended "wholly, exclusively, and necessarily in the performance of the duties of the office," and claims to include the allowance and deduct his expenses—for example, to return his net remuneration at (£800 + £100 =) £900 - £150, net £750. Such claims are rarely, if ever, successful, the taxing authorities not unnaturally taking the view that the appointing authority does, in fact, pay an adequate travelling allowance.

Assistant's Board and Lodging

"E. A. K." is shortly taking a post as an outdoor assistant. Will he be liable on the amount his principal pays for his board and lodging?

**** No.** Provided that it is clear that the contract for supplying the board and lodging is between the landlady and "E. A. K.'s" principal, not "E. A. K." himself. If the latter were the case, then "E. A. K." would be personally liable to his landlady for £x per week, and the discharge of that liability by the principal would be equivalent to payment of that amount to "E. A. K."

Colonial Pay on Retirement

"S. W." arrived in the United Kingdom on May 1st, 1932, and was drawing a colonial salary until July 31st. He has been assessed on this separately as for the year 1932-3, and has been asked to pay the tax now. Is this correct?

**** Yes.** The salary in question is separately assessable apart from his professional earnings in this country. When "S. W." makes his income tax declaration for 1932-3, he should exclude it from other professional earnings and show it as a separate item of his total income, adding a note that the amount has been assessed through the Chief Inspector (Departmental Claims).

LETTERS, NOTES, ETC.**Diabetes in Families**

Dr. W. H. ROWTHORN (Sheffield) writes: The following may be of interest to many of your readers. (1) Joseph M. is suffering from diabetes. (2) His father died of diabetes. (3) His mother died of gangrene of the foot, probably due to diabetes. (4) His sister died of diabetes. (5) A cousin died of diabetes. (6) Two cousins are now suffering from diabetes. His father and aunt (brother and sister) married two cousins (brother and sister). Does not the above suggest that diabetes "runs in families"? A friend of mine, a clergyman, has a wife and two children suffering from it. My father died of diabetes, a disease I have inherited from him.

Motorists and Road Accidents

Under the Road Traffic Act, a motorist who is concerned in an accident involving damage or injury to any person, vehicle, or animal must stop immediately and, if requested by any person having reasonable grounds for requiring the information, give his name and address, also that of the owner of the car and the registration number. If these details are not furnished, the accident must be reported to a police station or to a police constable as soon as reasonably practicable, and, in any event, within twenty-four hours. For the purpose of giving these particulars, the Automobile Association issues a small printed form to be kept with the driving licence, and copies may be obtained by A.A. members on application to Farnum House, New Coventry Street, W.1, or from any A.A. branch office.

A Tube-Bus Guide to London

Messrs. W. HEFFER AND SONS, LTD., of Cambridge have just published a third edition of the ingenious and exceedingly compact little *Tube-Bus Guide to London*, by J. C. Willis, Sc.D., F.R.S., which first appeared in 1928. Dr. Willis has thoroughly revised it, and brought it up to date, and with this guide in his waistcoat pocket the visitor should be able to make his way about the metropolis without constant questioning of policemen and conductors. The price is 6d.

Socialist Health Activities

Dr. F. G. BUSHNELL, honorary organizer, Socialist Workers' National Health Council (88, Blackfriars Road, S.E.1), writes to inform readers of this *Journal* that a programme of weekly health education tours has been drawn up for the period October 5th to December 14th. "These tours are being organized in order that workers can become well acquainted with the principles underlying a Socialist health policy and service, and so be competent to control and guide its efficiency, development, and administration when Socialist workers take power."

Physical Medicine

We are informed that an opening for practice in an Italian health resort has occurred in consequence of the retirement of an English physician. Any junior medical graduate who has leanings towards physical medicine can apply to Dr. Fortescue Fox, 36, Devonshire Place, W.

Another Warning

Medical practitioners in London and its suburbs have recently been receiving the attentions of a bogus travelling salesman, who holds himself out as a representative of Messrs. S. Maw, Son and Sons, Ltd., of Aldersgate Street. The man's methods are to take an order for medical sundries, such as labels, charts, etc., and collect payment. He then departs, and no more is heard of him. So far, the suggested amount seems to be up to £1, but attempts at larger sums may follow. He presents a card (Maw, Son and Sons, Ltd.) purporting to be the company's, which is, of course, not genuine. Up to the present the field of his activities has included Shepherds Bush, Norbury, Fulham, White-chapel, and Acton, and he has given his name variously as O'Connor, O'Gorman, Collins, and Hayes. He is said to speak with an Irish accent. The simplest method of dealing with this man, and protecting fellow practitioners, is to ring up the police and give him in charge.

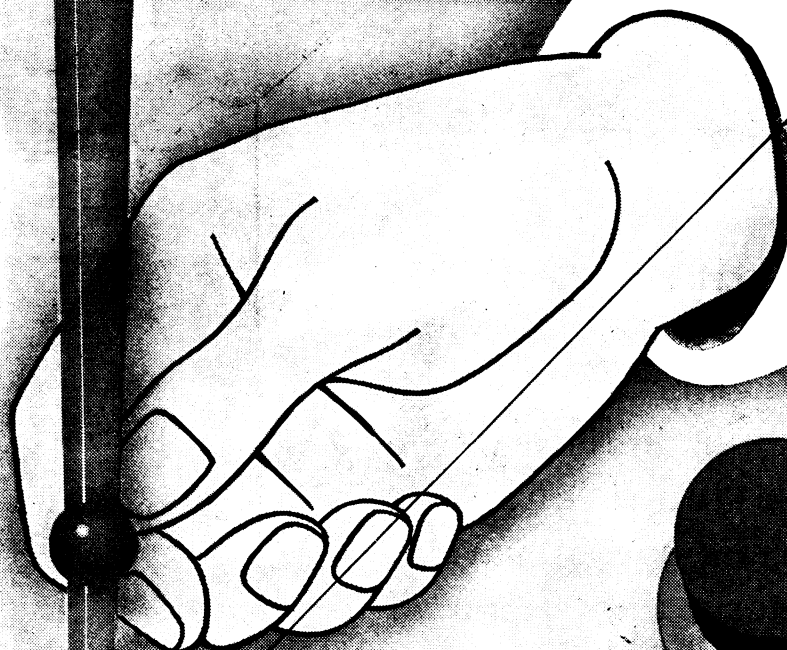
Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 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 191.

TESTS

© 283



"SMILER"

FOR COW & GATE MILK FOOD

BABIES LOVE IT!

All the resources of modern science—highly qualified chemists—wonderfully equipped laboratories—ensure that Cow & Gate Milk Food is ever of the same high unvarying quality. Cow & Gate is germ-free, bone building and health bringing. Over one million tests were made last year in dealing with the 7½ million gallons of milk which passed through the eight Cow & Gate Factories. You can depend absolutely on this wonderful substitute if natural feeding fails.



**SEND FOR
NEW MEDICAL BOOKLET**



COW & GATE LTD., GUILDFORD, SURREY

AMENORRHEA

Research of the past few years has shown that the two known hormones of the ovary, follicular and luteal, are supplementary in initiating the uterine progestational changes necessary for normal menstruation. The anterior pituitary, the "motor of the ovary," is of equal importance. For a potent effective combination of these indispensable elements prescribe

HORMOTONE

BRAND

Bottles of 100 tablets.

G. W. CARNRICK CO.

20, Mt. Pleasant Avenue,
NEWARK, NEW JERSEY, U.S.A.

Dependable Gland Products.

London Agents: **BROOKS & Warburton Ltd.**, 240, Vauxhall Bridge Road, S.W.1

