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BROMO  
VALERIANATE  
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IN ALL  
NERVOUS  
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**HYSTERIA, NEURASTHENIA, PSYCHASTHENIA, INSOMNIA.**

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As a Hypnotic—Two tablespoonfuls at bedtime.

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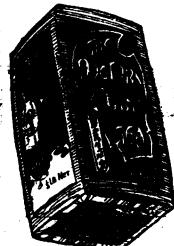
**THE ANGLO-FRENCH DRUG CO., Ltd.,**  
11 & 12, Guilford Street, LONDON, W.C.1.

## A FREE OFFER TO MEDICAL MEN

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The letters of many thousands of medical men maintain that "**THE DOCTOR'S CHINA TEA**" is unequalled as a harmless, refreshing and delicious beverage. It is therefore unnecessary to elaborate our claims—the testimony of the Medical Profession is recommendation enough.

We would be delighted to send to any medical man copies of these testimonials, and also a  $\frac{1}{2}$ -lb. free sample, so that "**THE DOCTOR'S CHINA TEA**" can be tested in the Doctor's own home.



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## **THE DOCTOR'S CHINA TEA**

Priced at 2/8, 3/2, and 3/10 per lb.  
and a super quality at 4/4 per lb.

*Expenses of Removal of Surgery, etc.*

"B. A. L.'s" firm were occupying three rooms professionally and were compelled to give up one room. This necessitated removal to other premises, and the firm had to buy a house for the necessary accommodation. How should the expenses indicated be dealt with?

\*\* The cost price of the house and the legal and other fees incurred in the purchase and mortgage are clearly capital expenditure and not allowable. This applies also to any expenditure necessary to adapt the premises and make them suitable for the purpose to be served. Repairs of the usual kind after occupation are allowable, and this is sometimes, we believe, extended to such repairs executed before occupation—for example, papering and painting. The costs of removal should be claimed on the ground that in the circumstances the removal was forced on the firm; it is understood that the rule against the allowance of such expenses is relaxed when the removal is compulsory, and we consider that this should cover the lump sum payment of rent for the former premises. Furniture, microscopes, and similar professional equipment does not strictly fall within the scope of "plant and machinery," and "cost of renewals" rather than depreciation should be claimed thereon.

*Replacement of Car*

"T. B." bought a car in 1927 for £274, and replaced it in 1929, the new car costing £250. In March, 1932, the second car was replaced by a new one, costing £313, £115 being received by way of allowance for the old car. The inspector of taxes is willing to allow (£274 - £115 =) £159 as replacement allowance, but regards the difference between the £274 and the £313 as capital laid out in improving the car equipment of the practice. Is this correct, and, if so, can any other allowance be claimed?

\*\* Yes; it is correct, and no other allowance can be claimed at present. We recommend our correspondent, however, to claim depreciation allowance for 1933-4 and future years, and the "obsolescence" allowance when the new car is replaced. In substance that allowance is a replacement allowance, subjected to the deduction of the aggregate of the allowances previously given for "depreciation."

*Assistant: Emoluments*

"H. R." is an assistant at a salary of £436. His principal pays £30 to "H. R.'s" landlord for rent and pays £11 taxes on his behalf, paying him the balance of £395. In addition, he paid him a bonus of £6. What is "H. R.'s" gross liability?

\*\* £436 + £6 = £442. If the agreement of service had provided that the salary should be £406 and that rooms should be provided, and had spent £30 in providing the rooms, then, though the result would have been the same as between principal and assistant, the legal position would have been different, and "H. R." would have been liable on £406 + £6 = £412 only.

*Interest on Overdraft*

"SENEX" has borrowed £1,000 from his bank to purchase his house. How should he get an allowance?

\*\* At the end of the financial year—that is, April 5th—he should obtain a certificate from his bank manager of the amount of interest paid to the bank during the previous year. The certificate should be forwarded to the inspector of taxes with a request for the appropriate relief—presumably 5s. in the £ on the amount of the interest—to be given by repayment or by deduction from any tax which may then be due and unpaid. (We gather that "Senex" is not now in practice.)

*Cars: Obsolescence Allowance*

"H. M." bought two cars for £1,486 some years ago. He has been allowed depreciation on them to the extent of £741 altogether, the smaller car (A) having thereby been written down to £114 and the other (B) to £400 as at the end of 1932-3. During the summer he sold A for £5, and bought a car for £133, and B for £127, buying another car for £627. What can he claim for 1933-4?

\*\* (1) *Obsolescence Allowance*: On A £114 - £5 = £103, and on B £400 - £127 = £273. These amounts are regarded as professional expenses of the year 1932. (2) *Depreciation Allowance*: 20 per cent. on £133 + £627 = £760—that is, £152.

**LETTERS, NOTES, ETC.****The Association's Hastings Medal**

"OLD BEDFORDIAN" writes: By some oversight there has been omitted from the list of recipients of the Hastings Medal on page 311 of the *History of the British Medical Association* the name of Dr. Thomas Herbert Barker, to whom the medal was awarded in 1865 for his essay on "Deodorization and disinfection" (see *British Medical Journal*, 1865, ii, 159). Dr. Barker was a general practitioner in practice at Bedford, but his reputation, which was high, extended far beyond the confines of that town. He died at Bedford at the early age of 51, about two months after receiving the medal, and, by the irony of fate, of typhoid fever, a disease of which he was, at the time, doing his best to rid the town.

**Treatment of Warts**

Dr. W. NUNAN (Bombay) writes: For these growths salicylic acid, with the proper correctives and excipients, is, I think, *facile princeps*, in that it seems to have a selective action, as distinct from the purely caustic action of such substances as the caustic alkalis—for example, "washing soda"—and acids. On the other hand, most villages or districts in Ireland, as elsewhere, possess "wart curers," who profess to, and actually do, cure warts by the application of such substances as the "fasting spittle," a piece of raw bacon rubbed on the wart and later buried in a stable, a pebble thrown over the left shoulder after application to the wart, and so on, almost *ad infinitum*. The warts atrophy from malnutrition, the blood supply being rendered insufficient by contraction of the arteries by the very ordinary processes of suggestion.

**The Teaching of Midwifery**

Dr. CHARLES J. HILL ATKEN (Rotherham) writes: An old general practitioner told me that the way to learn midwifery was to sit beside a few primiparous cases from the time their labour started till the baby was born. I did this, under his supervision, and I agree with him. If the student wishes to face forceps cases with equanimity let him practice with a dummy pelvis and forceps, and in a fortnight he will find the handling of forceps child's play. The cost is not great and he can carry into his practice what he purchased as a student, and when he feels rusty he can again use his model and his forceps.

**A Warning**

Dr. JOSEPH JONES (Leigh, Lancs) writes: Practitioners, especially in the Manchester and Liverpool district, should be on their guard against a confidence trickster of a somewhat unusual type. He professes to have a preparation which will add miles per gallon and miles per hour to all petrol, and also absolutely prevent carbonization of the pistons, not to mention giving a start to the engine on the first pull, no matter how icy cold. He starts with a price of £4 15s., or thereabouts, and will come down to 10s. 6d. for a "sample," but will not supply any except for cash in advance. He is very persistent, and frequently is paid money to get rid of him. If he is paid by cheque as a precaution, he promptly cashes it with some shop in the neighbourhood where the doctor's signature is known, so that there is no time to stop payment. When the sample arrives (sometimes in a wine bottle) it smells like paraffin and metal polish; and even if it did what is claimed for it the price is outrageous. He is a man apparently in the forties, and wears a well-fitting brown overcoat and glasses. He produces a label about 5 by 4 inches, bearing the name of his product and two addresses—one "37, Albemarle, London," from which letters have been returned marked "Not known, name or firm," and one near Manchester, which he left unexpectedly. He appears to know something about motor cars, but does not come in one, saying that his doctor has ordered him to walk more.

**Vacancies**

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 32, 33, 34, 35, 37, and 38 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenancies at pages 36 and 37.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 312.

# BOVRIL MEDICAL AGENCY, Ltd.

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10-13, BEDFORD STREET, STRAND, LONDON, W.C.2.

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Telephone: TEMPLE BAR 1616 (3 Lines).

Under the personal directorship of Dr. J. FIELD HALL and J. C. NEEDES

who have both had many years' experience as Medical Transfer Agents.

**The commission chargeable in respect of any practice or partnership in Great Britain placed exclusively in the hands of this Agency has been fixed on an exceptionally favourable scale, the maximum chargeable on any transfer being fifty pounds (£50). Full Schedule of Terms and Conditions will be forwarded on application.**

Accountancy and legal services furnished by the Agency, where desired, at moderate inclusive charges.  
No charge is made to Principals for the introduction of Locum Tenens or Assistants.

1. QUASI DEATH VACANCY.—WITHIN 50 MILES OF LONDON (SOUTH).—In a very delightful residential district, having Hospital within easy reach, an old-established mixed-class PRACTICE is for immediate disposal in consequence of complete breakdown of Incumbent. The income is approximately over £1,100 p.a., including appts. (transferable) of £225 and panel over 1,000. Good house, with ample accommodation, very nice garden, garage, etc. Price freehold £2,500. Reasonable offer for Practice entertained. Good society and educational facilities. Locum in charge.
2. DEATH VACANCY.—WITHIN FIFTY MILES OF LONDON.—Old-established unopposed country PRACTICE, in very picturesque district, held by late Incumbent for over 5 years. Patients comprise all classes. Gross cash receipts average over £1,500 p.a., including panel of nearly 1,200. Very moderate expenses. Fees 2/6 to 10/6. Good house, with three-quarters of an acre of garden, and containing 2 reception, 4 bedrooms, 2 maids' rooms, bathroom, etc., and professional rooms. Garage. Efficient Locum in charge.
3. MIDLAND CITY.—Old-established good-class PRACTICE situated in residential district, and producing about £1,600 p.a. net. Visits 3/6 to 21/-. Excellent house with all conveniences, nice garden, garage, etc. Vendor's leasehold property (25 years to run). Price for Practice and lease £3,250.
4. SOUTH-WEST OF ENGLAND.—Old-established easily worked PRACTICE, situated in one of the best residential districts of a large city, is for disposal in consequence of ill-health of Vendor. Income about £1,000 p.a., with excellent scope. Good house available. Educational facilities exceptional. Knowledge of Eve work would be an asset.
5. LANCS.—LARGE TOWN.—Old-established upper and middle-class PRACTICE, situated in purely residential district and averaging about £1,700 p.a., including appt. of £130, and panel of 700. Visits 3/- upwards. Very little midwifery at 5/- to 10 guineas. Expenses low. Excellent and well-built house, ideally situated, having ample accommodation (surgery, waiting room, and dispensary, 3 reception, 5 bedrooms, etc.). Rent on lease £120. Premium £2,500. Good educational facilities.
6. YORKSHIRE.—PARTNERSHIP.—A one-fourth share, with increase later, is offered in a very sound old-established general Practice, situated in favourite country town, within easy reach of coast. Gross cash receipts for the last three years have averaged £3,700, and for the immediate past twelve months £4,180. Panel of 2,000, and appts. bring in about £500 p.a. Fees 5/- to 21/-. House contains 3 reception, 5 bedrooms, etc. Electric light; garden, Garage. Can be rented at £46 p.a. Or other houses available. Excellent sport and good schools. Premium for share 2 years' purchase.
7. CHESHIRE.—NEAR COAST.—Old-established middle and working-class PRACTICE, averaging for the past three years over £1,300. Panel of 550. Fees from 3/6. Good house, with 3 reception, 7 bedrooms, etc. Price for freehold £1,200, part on mortgage.
8. PARTNERSHIP.—ANGLO-WELSH BORDER.—A one-third share, with increase later, is offered in an old-established good mixed Practice, situated in pleasant country town, amidst beautiful surroundings. Gross cash receipts for last 12 months £1,800, of which £800 is from panel and appts. Purchaser should be interested in medicine as Vendor undertakes surgery. Suitable accommodation obtainable. Premium £900, part by instalments if desired.
9. LONDON, WEST CENTRAL.—Better-class PRACTICE, producing for last 12 months £600, including panel of 160. Fees usually 5/- to 21/-, and a few at 3/6. Midwives 5 to 15 guns.; about six cases yearly. Maisonette, containing waiting room, consulting room and dispensary, sitting room, bedroom, kitchen, and bathroom, etc. Can be rented on lease, and part sublet if wished. Premium £650.
10. EAST COAST OF SCOTLAND.—Old-established unopposed PRACTICE in pleasant district. Gross cash receipts for last 12 months approximately £770, including panel of over 500, and appts. worth about £240. Fees 3/6 to 12/6. House contains 2 reception, 5 bedrooms, bathroom, etc. Price £400. Golf, fishing, shooting, etc., and schools within reach. Premium £850.
11. SOUTH-WEST OF ENGLAND.—LARGE TOWN.—ASSISTANTSHIP with view to PARTNERSHIP. Practice is very well established, chiefly middle-class, with large panel. Fees 3/6 to 10/6. Ingoing Partner should be between 24 and 26 years of age, with good Hospital experience, etc. and Public School education. Suitable house available during preliminary assistantship.
12. SOUTH CORNWALL.—Old-established unopposed PRACTICE, situated in very pleasant district, with mild climate. Gross cash receipts approximately £950 to £1,000 p.a., including £275 from panel and appointments. Fees 5/- to 7/6. Very nice house, overlooking the sea, containing 3 reception, 4 bedrooms, 2 maids' rooms, bathroom, etc., and professional accommodation. Garage. Garden. Freehold for sale, £300 down, and balance on mortgage. Premium £1,400, to include drugs, etc. Good scope for increase.
13. LONDON, WEST.—Better-class, non-panel, and non-dispensing PRACTICE, established over twenty years, and producing about £1,300 p.a. Average gross cash receipts for the last three years £1,614. Fees 10/6 to 21/-. Only a few cases of midwifery from 50 guns. House contains 3 reception, 7 bedrooms, 2 bathrooms, etc. Specially built consulting room. Electric light. Garage. Price for Practice and lease of house £3,000.
14. CHANNEL ISLANDS.—Well-established better-class PRACTICE, averaging over £600 p.a. Good fees. Not much midwifery, but scope for this work if wished. Suitable house on rental. Moderate premium.
15. NORTH DEVON.—Very old-established unopposed country PRACTICE, in beautiful district, within easy reach of the sea. Cash receipts over £900, including panel and appointments about £300. Excellent residence (3 reception, 6 bedrooms, bathroom, etc.). About half an acre of garden, tennis lawn, etc. Garage. Water laid on and main drainage. Rent on lease £60 p.a. Premium £1,450. Good hunting, shooting, fishing. Educational facilities.
16. SOUTH-WEST OF ENGLAND.—Coast Town.—Middle and working-class PRACTICE, rapidly increasing, and producing about £600 p.a., including panel of 400. House can be rented at £75 p.a., and contains 2 reception, 5 bedrooms, etc. Electric light. Garden. Premium £750.
17. LONDON, WEST.—Better-class, non-panel, non-dispensing PRACTICE, producing about £800 p.a. Fees chiefly 7/6 and 10/6, and some at 5/-. Midwifery from 10 guineas. Suitable Maisonette with 8 rooms, and having a large garden. Rent £200 p.a. Premium £1,000.
18. SURREY.—Growing residential neighbourhood, within easy reach of London.—Mixed-class PRACTICE, producing about £1,000 p.a., and offering good scope. Panel of 400. Fees from 3/6. Suitable house with 2 reception, 3 bedrooms, etc. Price for freehold £1,400, part on mortgage. Premium 2 years' purchase.
19. PARTNERSHIP.—NORTHERN COUNTIES.—A one-third share (with increase later) is offered in a good middle-class non-panel Practice, situated in a prosperous town, with pleasant surrounding country. Gross cash receipts average about £3,300 p.a. Fees 3/- upwards. Suitable house, with 2 reception, 4 bedrooms, etc., and small garden. Price £1,200, part on mortgage. Excellent sport and educational facilities. Premium for share, £2,000.
20. KENT.—Good-class NUCLEUS, non-dispensing, in pleasant residential district within 20 minutes' run of London. Receipts between £350 and £400, and offering exceptionally good scope. Fees 10/6 to 21/-. Good house, ideally situated, with 3/4 of an acre of garden, tennis court, etc. Price freehold £2,800, to include premium for Practice. Excellent educational facilities.
21. MIDDLESEX.—Residential District.—Mixed-class PRACTICE, averaging £557 p.a., including panel of 150. Fees from 3/6. Corner house, with 2 reception, 5 bedrooms, and professional accommodation, with separate entrance. Freehold. Golf and other sport. Very good schools. Price for practice and house £2,100, or near offer, part on mortgage.
22. PARTNERSHIP.—LONDON, SOUTH-WEST.—A one-half share is for disposal in an old-established very good middle-class Practice, in pleasant residential open suburb, within easy reach of City and West End. Average gross cash receipts for past 3 years £2,557. Panel of 1,400. Visits from 4/-. Not much midwifery, from 3 to 7 guns. House contains 2 reception, 6 bedrooms, etc., and professional rooms. Garden. Good schools and sport. Premium £2,559.
23. WESTERN SUBURB.—Old-established and mainly middle-class PRACTICE, worth about £400 p.a. and offering scope. Panel of 108. Visits 3/6 to 21/-. Midwifery 3 guns. upwards, not encouraged. Good house (6 bedrooms, etc.) with very nice garden and garage. Price leasehold (42 years to run) £1,850, £1,200 on mortgage. Premium moderate.
24. X-RAY PRACTICE, with small general PRACTICE attached; old-established and situated in good residential Suburb, within easy reach of City and West End. Average gross cash receipts for last three years, £1,335. Exceptionally well-equipped professional accommodation, with all the latest apparatus and appliances which can be taken over by purchaser at moderate valuation. Very good house, with well-stocked garden, can be rented or purchased. Premium 1½ years' purchase.
25. NEW ZEALAND (North Island).—Old-established non-dispensing PRACTICE, situated in increasing county town, amidst beautiful surroundings. Cash receipts for past five years average £1,400 p.a. Attractive residence standing in an acre of garden, with tennis court, orchard, etc. Electric light. Can be leased. Educational facilities, sport, etc. Premium £1,000.
26. SANATORIUM.—SOUTH-WEST OF ENGLAND, and within 20 miles of County Town. Very old-established. Receipts for the past three years average over £9,000 p.a. Patients middle and upper-class. Accommodation for 45. Price for goodwill, freehold house, with large grounds, furniture, fixtures, etc., is moderate.
27. MANCHESTER.—Suitable Lady Doctor.—Middle and working-class PRACTICE, averaging £670 p.a., including panel of 450. Fees 2/6 to 7/6. House contains 3 reception, 5 bedrooms, separate surgery entrance, etc. Bathroom. Electric light. Garage. Rent on lease £80 p.a. Premium 1½ years' purchase. Very large scope for increasing the Practice as Vendor has only worked it as a part-time one.

**ASSISTANTS REQUIRED.—(1) LINCOLNSHIRE.**—Indoor ASSISTANT, with definite view to Partnership, in good mixed general country Practice. Preferably English or Scotch, experienced in Midwifery and Anaesthetics, and able to drive a car. Salary during preliminary period £300 p.a., all found. (2) MIDDLESEX.—Well-established PRACTICE, with substantial panel and good appts. Outdoor ASSISTANT, with view to Partnership. Suitable house on rental. Must be English and well-experienced.

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