

Temporary Residence in the United Kingdom

"W. S." arrived in the United Kingdom on May 25th last on furlough after an absence of four years. Since then he has spent five days in the Irish Free State. He expects to leave for another term of service on December 2nd. What is the position as regards income tax?

** Assuming that he has not maintained a residence in the United Kingdom during his absence abroad his temporary residence here for less than six months will not make him liable to tax as a resident. But a non-resident is liable in respect of income derived from a source within the United Kingdom, so if during his furlough he has been in receipt of salary, etc., paid by an employer here he will be liable on those sums (less the year's personal allowances), but not on sums earned abroad before May 25th or after December 2nd.

Government Annuity

"DECEIVED" purchased a Government annuity of £180 when he was 53. Tax was deducted for a time at half the standard rate, but more recently at the full 5s. in the £. Has he any remedy?

** The Income Tax Acts make no allowance for the fact that an annuity of this nature is in part a return of capital, and the whole amount is taxable. We think that our correspondent is under a misapprehension, therefore, as to why only half-rate tax was deducted for some time—it was not to allow for the "capital" element in the annuity, but on the assumption that his total income was such that the full rate was not payable. If the contrary is the case—that is, if his allowances and other income are such as to leave the annuity liable at 5s. in the £—he has no remedy.

Removal of Special Practice

"H. G." has carried on a general practice outside London and a special, chiefly electrotherapeutic, practice in London. He now proposes to combine the two at his place of residence. Can he deduct as expenses: (1) cost of packing and removing machines; (2) cost of reassembling them; and (3) cost of installing a "power" current at his residence?

** If the removal is voluntary on his part—that is, decided on without compulsion from outside—then none of the specified expenses can be deducted. If, however, the removal has been forced upon him—for example, by termination of and inability to renew the London lease—then (1) and (2) can be deducted; (3) would in any event seem to be capital outlay in improving or adapting the premises in question.

LETTERS, NOTES, ETC.

Rheumatism and the Tropics

Dr. A. Ross, surgeon to s.s. *Camito*, referring to Dr. J. Tertius Clarke's criticism (*Journal*, August 19th, p. 360) writes: In my original letter to the *Journal* (July 29th, p. 216) I wished to convey the fact that "rheumatism and allied diseases" are hardly ever met with in the Tropics. Heat, with its attendant perspiration, is to my mind the preventive, and indeed the cure, for those afflicted with such diseases. My argument is that in the Western Tropics, at any rate, where we have not got the miasmatic dampness of the East, there is great potential worth in the all-the-year-round warmth and sunshine, where even sea-bathing can be indulged in at a temperature approaching the artificially heated waters of the English and Continental spas. For instance, Barbados—an island with a population approaching 200,000, which I know very well—has no latent moisture at all, as, owing to its coral formation, the usual tropical rains are absorbed at once, and malaria is non-existent.

Goitre and Mental Instability

Dr. HARRIET C. WILKIE (Auckland, New Zealand), referring to Dr. H. R. C. Rutherford's paper published in the *Journal*, July 29th, p. 188, writes: I might mention one family of which several members have been under my care. The father and mother are both very fine types of New Zealand settlers. Mr. X, aged 60, has had simple goitre for many years and is mentally stable; his wife, aged 58, had a goitre for many years which was removed for toxic symptoms about fifteen years ago. Their family consisted of four. YX, male, aged 29, developed a psychosis subsequent to financial disaster, and is at present in a mental hospital. He had very septic teeth, which were recently

removed. ZX, female, aged 28, had a toxic goitre removed two years ago following a period of ill-health and mental instability. She was highly emotional, but the nervous symptoms are gradually improving. Septic teeth were removed. WX, female, aged 24, has a small goitre, suffers from nervous diathesis, and is highly emotional. VX, male, aged 20, had a goitre removed last year. He is fairly stable mentally, but apprehensive lest he should meet the same fate as his brother.

Pictures at Guy's

Mr. W. ROBERTS (London, S.W.4) writes: I think the word "discovered" is hardly correct to apply to the picture—referred to in your issue of October 28th—at Guy's Hospital by John Teal Cooper. The picture was recorded as being there in 1743! But as the announcement of the "discovery" has had the result of calling attention to a long-forgotten English artist—other than a portrait painter—of more than average merit, one need not quibble over a definition. John Teal Cooper is not mentioned in any English "Dictionary of Artists"; he is referred to as "Cooper" in Horace Walpole's *Anecdotes of Painting*. I have among my art cuttings one from the *London Evening Post* of October 27th-29th, 1743, in which the death is announced "a few days ago after a lingering illness," in the 45th year of his age, "at his apartment in the Crown House at Lambeth," of Mr. John Teal Cooper, "that celebrated master in painting," and "well known to the ingenious world for his most excellent performances in fruit." The writer goes on to say: "There is one of his masterpieces in the Great Room at Guy's Hospital, which remains a monument of that great man's ability in painting." Thomas Guy died in 1724, when John Teal Cooper was 26 years of age, and so it is just possible that he may have purchased the picture from—or was presented with it by—John Teal Cooper. But from what we know of Thomas Guy, picture buying was not one of his virtues.

Sea Cruises for Health and Rest

In response to inquiries by a medical reader, the *Shipping World* announces that it is prepared to advise any doctor, free of any charge or obligation, of all vessels, carrying or prepared to carry passengers, leaving Great Britain for any part of the world that he considers suitable for any particular patient. It will give him information as to the number of passengers carried, ports of destination, accommodation and charges, medical facilities, and the minimum or maximum cruises or voyages that would be possible in each case.

Medical Golf

The Medical Golfing Society held its autumn meeting at Littlestone on October 21st and 22nd, by kind permission of the Littlestone Golf Club. The attendance of some seventy competitors resulted in a most successful meeting. The results were as follows:

Singles v. Bogey.—1st, J. E. M. Wigley (11), 1 up; 2nd, S. J. Holford (12), all square.

Foursums.—1st, A. Hope Gosse and J. L. Livingstone, 2 down; 2nd, A. Gailletly and G. McGrath, 3 down.

Canny Ryall Cup.—1, L. Bromley, 74 - 1 = 73; 2, Colonel Blackwell, 79 - 5 = 74; 3, A tie of four: H. Gardiner-Hill, 74 + 1 = 75; W. McK. McCullagh, 90 - 15 = 75; A. C. Palmer, 84 - 9 = 75; Stanley Wyard, 91 - 16 = 75.

Found

The Commissioner of Police of the Metropolis informs us that on October 7th, at Crown Lane, Streatham, a brown leather attaché case, 14 in. by 8 in., was found containing a stethoscope and other medical instruments, and three bottles supposed to contain anaesthetics. The finder of the bag deposited it with the police at the Z Division Station, Norbury, S.W., and the owner should apply to the superintendent there.

Messrs. Manlove, Alliott and Co., Ltd. (41, Parliament Street, S.W.1), have issued in pamphlet form an account of the sterilizing equipment ("recessed system") installed by them at the Royal Masonic Hospital, Ravenscourt Park, London, to which reference was made in the *Journal* of May 13th (p. 840):

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

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 247.