

is inquiring what he then received for the car which was replaced by the "R" car.

** The question seems irrelevant. "A. D." paid £194 for the "R" car, and whether a part of that expenditure was met by the sale of another car or from some other source does not seem to affect the real question. "A. D." however, should bear in mind the fact that income under Schedule E is assessed on the previous year's basis, and as the "A" car has "just" been purchased—that is, apparently since April 5th, 1933—that transaction will not affect his income tax liability for 1933-4.

Depreciation of Car

"L. B. E." is giving up his present practice for a smaller one, and in consequence is relinquishing one of his two cars—original cost £335, sold for £60. What claim can he make?

** As the car is not being replaced there is no claim competent for renewal or obsolescence. The depreciation claim, however, can still be made for the past six years on the ground of "error or omission" in the returns made for those years. The relevant statutory provision is Section 24 of the Finance Act of 1923 as amended by Section 27 of the Finance Act of 1926, and we advise "L. B. E." to lodge a six years' claim for depreciation, referring to those sections as his authority for the claim.

New Partnerships during Financial Year

"DOTTERM" explains that A took B into partnership in August, 1933. A and B are assessed for the year commencing April 5th, 1933, on the amount A returned as his profit for 1932. Is this correct?

** Yes. The amount of the profits for 1932 is the measure of the assessment of the profits of the practice for the financial year 1933-4. If B entered into a one-half share of the partnership as from August 5th, 1933, then he is personally responsible for the tax on $1/2$ of $8/12$ of the gross assessment (less, of course, his personal allowances) and A is responsible for the tax on the remainder—that is, on $4/12 + 1/2$ of $8/12$.

LETTERS, NOTES, ETC.

Burial at Home and at Sea

Dr. EDWARD F. HOARE (coroner for East Sussex) sends the following comment on Dr. Draper Bishop's letter (*Journal*, November 18th, p. 954) which states, speaking of burial at sea, "In England it could be thus disposed of without any further formalities, beyond the registrar's permit to bury": May I be allowed to point out that this statement is not correct. The Births and Deaths Registration Act, 1926 (4), prohibits the removal of a body out of England until the expiration of the prescribed period—four clear days—after notice of the intention to remove has been given to the coroner. This gives the coroner four days in which to institute inquiries or hold a post-mortem examination, and the removal out of England either to bury at sea or in the Channel Islands cannot proceed unless either the period of notice has expired or the coroner has given acknowledgement of the notice to remove, and stated that he intends to hold no inquest. This document is inevitably asked for, even at midnight, at the Scottish border, and by steamer and boat owners, and in fact it replaces the registrar's certificate of registration (which your correspondent calls the registrar's permit), that certificate being returned by the coroner to the registrar, endorsed with the statement that notice to remove has been received. Hence, no registrar can give a permit to bury at sea, and attempts to bury at sea without first registering the death are likely to be stopped by shipmasters and boat owners. The formalities are, in fact, considerable in lawful cases, and although there is some risk that disposal at sea might be made use of criminally, it is not easy to move dead bodies about when coroners, police officers, undertakers, and shipmasters are all on guard against such removals. Still, there is such a risk, and personally I think it might be more widely circulated that it is illegal to remove a body out of England without a coroner's order, as once a relative of an old sea captain did; he calmly put the body on to a motor launch and buried it at sea, and then came ashore and registered it! Certainly, as Dr. Bishop remarks, it had then "as completely disappeared as if it had been cremated," and it was precisely to avoid this complete removal out of any coroner's jurisdiction that the Act was framed.

Golden Syrup

Dr. ROBERT HUTCHISON and Professor V. H. MOTTRAM write: It has been brought to our notice that the analysis of golden syrup given on page 305 of the seventh edition of our textbook, *Food and the Principles of Dietetics*, is inaccurate in so far as the content of the syrup in dextrose (as opposed to laevulose) is not shown. The correct analysis should be:

Sucrose	...	...	...	...	33.6 per cent.
Dextrose	...	...	...	...	24.4 "
Laevulose	...	...	...	...	23.0 "
Organic matter (not sugar)	...	...	...	...	1.2 "
Mineral matter	...	...	...	...	1.3 "
Water	...	...	...	...	16.4 "

As dextrose is now so largely used in medicine, it may be worth while to direct attention to this point.

Medical Register: Office Edition

The Registrar of the General Medical Council writes: Any orders for the Office Edition of the *Medical Register*, 1934, published by the Council at the special price of 10s. a copy, post free, must be received, with a remittance, at the office of the Council (44, Hallam Street, Portland Place, W.1) not later than December 31st, 1933. The Office Edition differs from the ordinary edition of the *Register* to the extent that it does not contain reprints of the Medical and Dentists Acts and other preliminary matter, and is printed on more inexpensive paper and bound in boards. It includes, however, the same entries relating to registered medical practitioners as are included in the ordinary edition, and is therefore equally serviceable to public authorities and others who find it necessary to ascertain whether particular persons are registered medical practitioners or not. I take the opportunity of stating that the Council also prepare monthly lists of names added to, and removed from, the *Register*, and that particulars of the terms and conditions upon which copies of these lists may be made available can be obtained on application to the office of the Council.

Wanted: A First-Aid Lecturer

Mrs. EVA M. HUBBACK, M.A. (Principal of Morley College for Working Men and Women, 61, Westminster Bridge Road, S.E.1), writes: We have a small class here of about seven unemployed men who have been following a course in first aid. Unfortunately the lecturer is leaving to go abroad for the winter, and we are anxious to find someone who will be kind enough to take his place. The men are keen, and the numbers may increase. We should be most grateful if among your readers there is anyone with some experience of teaching who would be able to offer to take the class. The class meets on Fridays, from 2.30 to 4 p.m.

Hypnotic Suggestion in the Psychoses: Correction

Dr. ALEXANDER CANNON (Colney Hatch, N. 11) writes: Will you allow me to correct a glaring error in my letter which you kindly published in the *Journal* of November 25th (p. 1004). I stated: "I think it is quite safe to give as much as 20 grains three times a day"—this note referring to "cannabis indica." I actually use 20 *minims* of the tincture of cannabis indica, and this is equivalent to nearly $1\frac{1}{2}$ grains of the extract of cannabis indica. (Of the *raw* cannabis indica, of course, 20 grains (approximately) is frequently given in tropical countries.) I have also been asked on what authority I write "and it might be remembered that no death has ever resulted from this drug (so far as records go)." May it suffice to quote from the *Extra Pharmacopoeia*, by Martindale and Westcott, vol. i? "No death from cannabis is on record. H." Any authority which might have stated otherwise has not as yet brought forth accepted evidence. It is of interest to note that cannabis indica is no longer officially recognized in the *British Pharmacopoeia*.

Cancer Research: Correction

The accidental omission of Sir Frederic Hallett's name from our report last week (p. 987) of the meeting of the General Committee of the Imperial Cancer Research Fund resulted in an apparent attribution of his work on behalf of the Fund to Sir Frederick Andrewes, mention of whom was made in the preceding sentence. Sir Frederic Hallett was the first secretary of the Fund.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 69, 70, 71, 72, 73, 74, 77, and 78 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 75 and 76.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 283.