

practitioner into partnership on a half-share basis. The practice has continued to be assessed on the basis of cash receipts, and, of course, all receipts have had to be brought in, including those purchased by "Curious." How should the tax assessed be divided as between the two present partners?

** On the basis that as from July 1st, 1930, they have an equal share in the gross assessments. It has to be borne in mind that the bringing in of the whole of the cash received is done merely to ensure that the tax assessed in respect of the income of the year to April 5th, 1932, shall reflect a full year's income—which it would not do if some of the cash received in the year to December 31st, 1930, were excluded. Of course, if "Curious" and his partner agree on some other basis of division that is a matter for themselves, but if the former pays a special share of the tax because he is taking the result of the old bookings, then the latter should ultimately pay to "Curious" tax on the amount of his share of the outstanding debts when the partnership terminates.

Rates of Depreciation

"X Y Z" inquires what are the rates appropriate to various items.

** (1) Light therapy apparatus—no clearly recognized rate; probably 10 per cent. will be given, and the net loss on replacement should be claimed by way of "obsolescence." (2) Motor car—20 per cent., of which apparently one-quarter will be regarded as applicable to private use. (3) Microscope and consulting room furniture—probably the depreciation allowance will be refused, in which case the expense of replacement should be claimed as and when incurred.

Car Transactions—Hire Purchase

"T. F." entered into a partnership in October, 1932, and the first accounts will be prepared up to December 31st, 1933. During that period he bought one car for £95 and sold it for £95; a second car for £185 and sold it for £245; and a third car for £325. Since January 1st, 1934, he has sold that car for £215, bought a fourth car for £285, sold it for the same amount, and bought a fifth car for £435. What should he claim?

** Wear and tear (or depreciation) claims are made as for the various years of assessment. In the rather unusual circumstances we advise "T. F." to claim:

(a) For the period October, 1932, to April 5th, 1933, £95 at 20 per cent. for five months	8
(b) For the year to April 5th, 1934:	
(1) (£95 - £8) = £87 at 20 per cent. for three months	4
(2) £185 at 20 per cent. for one month	3
(3) £325 at 20 per cent. for eight months	43
	£50
(c) For the year to April 5th, 1935:	
(1) (£325 - £43) = £282 at 20 per cent. for two months	9
(2) £435 at 20 per cent. for ten months	72
	£81

The difference between the cash prices of the various cars and the aggregate of the hire-purchase payments can be treated as expenses of the periods in which they were made.

Payment of Annuity under Agreement

"J. F. B." signed an agreement in 1929 to pay £25 a year to a relative "in consideration of natural love and affection," and has since paid the annuity under deduction of tax. The relative claimed repayment of the tax after the document had been exhibited to the local inspector of taxes. The claim is dealt with now by another office, and the other inspector states that the undertaking should have been by deed under seal, and is requesting the tax repaid to be refunded. What is the legal position?

** In all the circumstances we doubt whether the second inspector has the right to reopen the past years, even if he is right on the merits; and this is by no means clear, seeing that there was "good consideration" (though not "valuable consideration") for the agreement. We advise our correspondent to write to the Secretary, Board of Inland Revenue, Somerset House, quoting the facts and asking for an official ruling in the matter. If that should be favourable the necessity for considering further steps will not arise.

LETTERS, NOTES, ETC.

Hypochondriasis

Dr. SYDNEY PERN (Melbourne, Australia) writes: It is with a good deal of astonishment that I read Dr. Robert Hutchison's article on hypochondriasis, in the *Journal* of March 3rd (p. 365). He states: "I am convinced that the amount of early disease which could be detected by periodic examination is negligible, and that it would be more than offset by the amount of nosophobia that would be created by it. And as regards prevention, surely every doctor worth his salt has always been doing all he can to prevent disease. . . . Of course, if the practitioner had a larger share in the public health services he could do more in the way of prevention, but that line of approach is often closed to him." Whilst agreeing with a good deal that Dr. Hutchison has to say about hypochondriasis, I do not in any way agree that periodic examination is going to aggravate the condition, as often as not it is the result of pathological conditions undiagnosed by the medical man. At the present time we are aware that a big proportion of the diseases we are called upon to treat to-day are the result of oral and nasal infections, and long before these diseases are severe enough to warrant calling in a medical man damage has been done to various tissues and organs of the body. Because a man has a positive Wassermann reaction does not debar him from treatment, even if he has no symptoms whatever. The average man is totally unaware of pathological changes taking place in his kidneys or his arteries until they are well advanced. Periodic examination is going to prevent all these types of diseases developing, because when we find pyorrhoea or infected tonsils we must know that it is impossible to have them without detriment to the tissues, and that although there is apparently no suggestion of disease it must be there in its incipient stages. Medical men worth their salt will always help their patients to the best of their knowledge, but to many the facts as stated here are not so patent as to the writer. The amount of prevention of disease within the hands of the general practitioner is greatly in excess of that in the hands of the health officers. We are now living in an age when it is our duty to give as much publicity as possible to the causation of disease, as by doing so we shall prevent gross damage being done to organs and be able to tackle it in an early stage or prevent its occurrence all together. If, by any chance, a few hypochondriacs are created the gain to the majority will far outweigh the harm to the few.

Weil's Disease among Sewer Workers

Dr. F. WILLIAM COCK (Appledore, Kent) writes with reference to the leading article in last week's issue (p. 27): In the *British Medical Journal* for July 31st, 1897, you quoted from a report on the overcrowded burial places in Liverpool. It was mentioned that one of the men employed in repairing a sewer died apparently from the effects of his occupation. It was suggested that a very foul jelly-like substance attached to the wall of the sewer where that lay alongside the burial ground might have had something to do with this. ? Spirochaeta.

Disclaimer

Dr. HENRY YELLOWEES (London, W.1) writes: My attention has to-day been drawn to an article in the *Empire News*, which refers to me by name and prints my photograph. I was entirely ignorant of the whole matter till to-day (July 10th), nor have I the slightest knowledge as to how the material for the article, or the photograph, were obtained.

From July 14th the telephone number of the head office of Burroughs Wellcome and Co. in London will be Central 4,000.

Ilford Limited (London) have sent us a pamphlet entitled *Photography as an Aid to Scientific Work*. Copies may be obtained post free on application. Information contained therein should prove useful to those wishing to know what type of plate, etc., is required for any particular scientific purpose.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 49, 50, 51, 52, 53, 54, and 55 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 36.