

**Income Tax****Books, Instruments, and Apparatus**

"MEMBER" inquires as to "the rebate for professional books and surgical instruments and apparatus to the estimated value of £300, and asks whether £20 a year for deterioration, loss of interest, repairs, and replacements would be too much.

\*\* The income tax code provides an allowance for depreciation by reason of wear and tear of "plant and machinery." A car used for professional purposes or an x-ray apparatus would be within the scope of the allowance, but books and instruments cannot be claimed as "plant and machinery." The only sums allowable on their account are those expended on repair, maintenance, and replacements.

**Correction of Return**

"A. B. C." made a declaration of income a year ago which was accepted by the assessor, and tax was paid accordingly. He has now discovered that the amount declared was insufficient. Is it necessary to report the facts?

\*\* "A. B. C." was under an obligation to make a correct return and, in the light of facts as now known, did not comply with that obligation. He is technically liable to certain penalties until he corrects the erroneous declaration.

**LETTERS, NOTES, ETC.****Childbirth with only One Kidney**

Dr. P. BARRON (Birmingham) writes: To cite the following case may be of interest. On September 4th I was called to deliver a live boy of 8 lb. in the left occipito-anterior position in a primipara, aged 32. At the age of 8 years she had had a left nephrectomy for a ruptured kidney, and when 25 years old had had a radical cure of an umbilical hernia, which left her without the umbilicus. Prior to her pregnancy she weighed 9 st. 7 lb., and two weeks before term she again took her weight, which was 12 st. 4 lb. At this time she was relatively free from symptoms, except for frequency of micturition and wetting her stockings. She also had increasing oedema of her ankles. All of this subsided after the birth of the baby. Instrumental delivery with forceps had to be resorted to under general anaesthesia of C.E.A. A slight perineal tear was repaired with two silk-worm-gut sutures. This case may be of some interest because of the ability of one kidney to cope with cyesis without damage to its function, and one wonders whether this kidney would be able to escape damage with subsequent pregnancies.

**Ship Surgeons**

"M.R.C.S." writes: In your recent Educational Number I was again struck by the absence of any mention of the Merchant Service as a career for medical men, beyond a passing reference in the introductory article at page 370. It would be interesting to know the approximate number of doctors more or less permanently acting as ship surgeons. Perhaps, some day, a Merchant Service Medical Service will be established, with its official organ and a roster from which only entirely reliable men would be drawn. I believe such a project would be greatly to the benefit of the shipping companies and to the surgeons, and would perhaps tend to raise the status of the despised ship surgeon in the popular mind as well as in that of his landlubber brethren.

**Level Crossing Precautions**

The Automobile Association has introduced a new type of reflecting sign for use at level crossings. It consists of grouped red and white lenses fixed to the gate at about the level of motor car head lamps. More than 700 of these signs, authorized by the Ministry of Transport, have been fixed to level crossing gates throughout the country, and it is hoped that a reduction in the number of accidents occurring at these places will follow.

**A Balzac Story**

In *Coneours Médical* for August 11th Dr. J. Noir recalls an incident in Balzac's life. Esquirol, having been asked by a pupil how to distinguish between sanity and insanity, answered by inviting his questioner to lunch with two other guests. At this meal one guest was correctness personified: he spoke but little, and he was the last word in dignified gravity. The other guest behaved with exuberant vivacity, and the bubbling of his talk never

ceased. On the departure of these guests Esquirol remarked to his pupil: "One of them was a lunatic; who was he?" "The answer is easy," the pupil replied. "Obviously it was the great chatterbox." "Wrong!" Esquirol replied. "That most dignified gentleman is an inmate of Charenton, and his pose is the consequence of his conviction that he is God. The chatterbox is one of our most distinguished authors, Honoré de Balzac."

**A Health Propaganda Film**

Messrs. Boots have prepared a coloured cartoon health propaganda film, the first to be shown in this country. It depicts the rash behaviour of "John Careless," who left his umbrella and coat at home on a threatening day, sat in a draught, caught a severe cold, infected the family (including the cat), and was rescued by the "Good Health Brigade," from a base which bears a shadowy resemblance to the firm's Beeston glasshouse factory. The film was made by Mr. Ub Iwerks, formerly a collaborator with Walt Disney, and is amusing as well as the medium for some health hints. There is no word of direct advertising until the end, and already 200 cinemas in this country have made arrangements to exhibit the film. The story and key sketches were prepared in England, the animation part of the work being done at Hollywood. A special gramophone record of the theme song will be distributed by Messrs. Boots. The producers for the film were Revelation Films, Ltd.

**Lighting and Efficiency in Simple Manual Work**

The question whether improvement in lighting leads to increased efficiency in industry has so far been considered in relation to processes which demand careful attention and make a definite demand upon eyesight. Such, for instance, were the investigations carried out a few years ago to discover the lighting required for the setting of printer's type by hand. These showed clearly enough that improvement in output, accuracy, and health resulted from improved lighting; but it was not thought worth anyone's while to consider seriously what, if any, amount of lighting was really best for occupations which did not actually call for good lighting as a help to discrimination; and there appeared to be no reason in such cases for running up bills for supplying light in excess of the absolute minimum required to see by. Now, however, an investigation has been carried out, as a joint research of the Illumination Research Committee and the Industrial Health Research Board, to see if it is really true that any light will do for the roughest kind of manufacturing processes, and a report has been prepared by Mr. S. Adams, M.Sc., on *The Effect of Lighting on Efficiency in Rough Work* (H.M. Stationery Office, 4d.). So far from confirming the prevalent idea that lighting can be neglected as a factor in out-turn where the simplest processes only are concerned, the experiments with tile-pressers in a glazed tile factory have proved that output, even in these cases, shows a progressive increase with increased illumination (apart altogether from providing more congenial conditions of work). Not only is production improved, but the improvement may be expected easily to outweigh any additional money spent on lighting. Putting it at its lowest, the report says: "The results of these investigations show that the employment of very low values of illumination such as are frequently used for 'rough' work give the belief that good lighting is unnecessary for a job which 'can almost be done in the dark,' and may result in a loss of output the value of which may be substantially greater than the cost of providing reasonably good illumination."

**Fees in New Zealand Hospitals****Correction**

In the Presidential Address on "Hospital Problems" in the *Journal* of September 14th it is stated (page 489, column 1) that the fees receivable by New Zealand hospitals for the year 1934 "amount to £954,000 (accumulated debt), but apparently cannot be collected." The figure of £954,000, however, represents fees earned or debited for the current year, whether paid or not. The total of fees received that year was £331,000, leaving a balance unpaid of £623,000.

**Vacancies**

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 46, 47, 48, 49, 50, 51, 54, and 55 of our advertisement columns, and advertisements as to partnerships, assistantships, and locum tenencies at pages 52 and 53.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 156.