

Preventing Perineal Tears

G. F. THOMSON, in answer to "F. C. G." (*Journal*, August 22nd, p. 412), writes: "F. C. G." will have neither ocular nor perineal tears in the future if he will make a half-inch or three-quarter-inch cut in the stretched perineum on each side of the middle line—preferably with a blunt-pointed bistoury.

Sterilizing Syringes

Dr. J. SANDISON CRABBE (Birmingham) writes: In your issue of August 22nd (p. 412) Dr. E. Armstrong asks how to sterilize syringes. He might use the method which Dr. A. E. Wright taught me thirty years ago. He always had a porcelain dish with olive oil in it and a spirit lamp underneath. Generally he had a long thermometer in the oil, which showed the temperature. However, he told me for occasional use a crumb of bread could be put into the oil, and when this became brown the right heat had been attained. He then drew a syringe of oil into the barrel through the needle and squirted it back into the dish. This, he said, killed all germs and spores. I have used this method for all sorts of injections and have never had any solution go wrong or skin inflammation follow.

*Income Tax**Motor Car Expenses*

"X. Y." has recently returned from India, and inquires whether "medical men are entitled to deduct certain of the expenses of their motor cars." His banker informs him that he is not so entitled.

** Where professional profits are concerned such car expenses as are reasonably attributable to that work are allowable—for example, the expense relative to travelling about the area for the purpose of making professional visits. This commonly involves a division of the total cost between professional and private use on an estimated mileage basis. Where salaried appointments are concerned the expense must be not only reasonable but also "necessary." "X. Y." presumably realizes that car expenses which cannot be allocated against some particular source of income are not deductible. For instance, money spent on a car by an officer on leave does not differ essentially from other private expenditure, and must be paid out of income, not deducted in computing income.

Replacement of Car

"T. H." bought a 10-h.p. car in 1928 for £298 and in April of this year replaced it by a 12-h.p. car of the same make costing £282. The old car, which had been depreciated by allowances to £39, was not sold, but was given to a friend.

** "T. H." can claim depreciation for 1936-7 on £282 at the usual rate, as from the date of purchase, but a common practice is for the depreciation to be calculated on the written-down value as at the last date of making up the professional accounts, and this may already have been agreed in his case. If so, the depreciation allowance for the new car will commence as from 1937-8. He can claim obsolescence allowance from 1937-8 in respect of the excess of the income tax valuation of the car—£39 apparently—over the realization value to him as at the date it was given to his friend.

Purchase of Practice

"Y. Z." purchased a practice on the basis of paying the vendor half the fees for the following three years. He has returned for assessment the moiety he retains for himself.

** "Y. Z." is the acting proprietor of the practice, and is liable to return for assessment the whole of the profits. The amount payable to the vendor is not an expense of earning on the practice, but is either a capital payment being made in instalments or a division of the profits as between the two persons concerned. In either case "Y. Z." is responsible to the Revenue for the tax on the whole of the profits. Whether he is entitled—for example, by deducting tax from his payments—to any adjustment as between himself and the vendor is perhaps another matter. *Prima facie*, one should expect a court to hold that the total payments are in their nature payments of capital for the purchase of an asset, that the vendor is not liable to tax thereon, and that the purchaser cannot deduct them

as professional expenses, but something might depend on the precise form of the negotiations and of the final transaction.

LETTERS, NOTES, ETC.

Leech in the Trachea

Dr. A. R. HARGREAVES (Church Missionary Society Hospital, Gaza, Palestine) writes: Your correspondent's note (August 1st, p. 268) on a case of a leech in the trachea reminds me of a case I had recently in which the treatment was greatly simplified by the use of a direct-vision laryngoscope. At my first attempt at removal I was not successful. The leech was bobbing up and down like a mechanical jack-in-the-box between the vocal cords, the movements, of course, being synchronous with those of the patient's rapid respiratory movements. After giving the patient a rest and instructions to prolong expiration as long as possible, I introduced the instrument, and with the ready co-operation of my Bedouin patient a fine leech came out in the grip of the laryngeal forceps. It was rather dramatic, thanks to the laryngoscope, through which now many a leech has made a rapid exit. My set of laryngeal mirrors have been quite idle since a kind donor made us his valuable gift four years ago. Those who are liable to be called upon to deal with leeches would be well advised to obtain a pair, one adult's size and one children's size, with the least possible delay. For difficult retronasal cases, where the use of the mirror is imperative, the water from the container of a well-used hubble-bubble pipe, so much used in the East, is very toxic to leeches, and they quickly loose their hold on the mucous membrane. An atomizer is a useful method of applying it. The leech can then be removed either with saline or with the aforementioned nicotine solution. Another case in which the direct-vision laryngoscope gave quick relief was that of a patient, an Arab, who had a prickly-pear spine about three-quarters of an inch long firmly fixed astride his vocal cords. It was again the work of a moment to remove it. How long I should have taken by indirect vision I dare not contemplate.

Holidays for Factory Girls

We have received the following appeal, signed by the Duchess of Norfolk, the Countess of Sandwich, the Bishop of London, the Chief Rabbi, and Lady Lock, on behalf of the Factory Girls' Holiday Fund.

"Will you allow us to make a very urgent appeal to your readers for the Factory Girls' Country Holiday Fund? Throughout the year the poorest working women and girls are sent away, but the majority are compelled to take their short holiday, usually a week, sometimes only a week-end, in July, August, and September. Many are mere children of 14 and 15. Most of them save up small sums weekly for months before, but they cannot contribute much towards the cost as the majority are helping to keep younger brothers and sisters. The committee is hard pressed for funds to meet the heavy demands made at the holiday season. Hundreds of women and girls are hoping to go away now, and only those who live and work among them can realize what a bitter disappointment it will be if we have to refuse to send any of them for lack of funds. Their home conditions are far from good, and they live and work in the most crowded and airless districts of our great city. We feel sure that the generous public will come to their aid and enable us to provide the change and rest they so sorely need. Gifts will be thankfully received and acknowledged by the honorary treasurer, Mrs. Slater, or by Miss Mary Canney, 75, Lamb's Conduit Street, London, W.C.1.

Disclaimer

Dr. ELLIS STUNGO (London, W.1) writes: I very much regret the unfortunate publicity which has been given to my work by the lay press recently, and I ask the courtesy of your columns to disclaim any responsibility in the matter.

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 48, 49, 50, 51, 52, 53, 54, 55, and 58 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 159.