

Income Tax**Replacement of Car**

"M. P." bought a car in May, 1931, for £172, and used it professionally from July, 1932. He sold it in November, 1935, for £25, and bought another car for £160. No depreciation has been claimed. Five-sixths of the use of the car is "professional."

** After fourteen months' use the written-down value of the car on a 20 per cent. depreciation basis would be £133, and that is the sum to be regarded as the cost of the car as at the date it was taken over for professional use. As the cost of the new car exceeded that amount the replacement claim will be £133 - £25 = £108, less the one-sixth for professional use—that is, £108 - £18, or £90. This will affect the income tax assessment for 1936-7; we advise our correspondent to claim "depreciation allowance" from 1937-8 onwards.

Partner becomes Locumtenent

"Locum" resigned his partnership as from April 1st, 1935, and during 1935-6 did locumtenent work and post-graduate study, his income being derived from (1) instalments of book debt payments from his late partnership, (2) taxed dividends, and (3) locumtenent fees. He has used his own car when on locumtenent work—for thirteen weeks—receiving one guinea a week plus petrol.

** The receipts from the old book debts are not taxable in his hands; they represent accumulations of earnings of previous years, and he has accounted for tax on the income of those years. He is liable for tax on his locumtenent earnings, but can deduct 13/52 of a year's depreciation allowance provided he brings in the £13 13s. received for using his own car. Apparently he can reclaim the tax deducted from the dividends.

Appointment: Car Expenses

"A. G. A." is employed on a salaried basis. His duties are mainly at a clinic, but include outside visiting as well. The proportion of professional to private use is 10 to 1. He bought a car in December, 1935, for £85. What rebate can he claim?

** His income tax liability for 1936-7 is determined by the amount of his earnings for the year to April 5th, 1936, and he can therefore claim the running expenses of the car only for the period from the date of purchase to April 5th, 1936. Depreciation allowance can be claimed on £85 at 22 per cent.—that is, £19. These deductions will have to be restricted by one-eleventh to cover private use. We assume that he may sometimes see patients at his (provided) residence; if not, it would seem that the travelling between the residence and the clinic would be a "private" use of the car.

Practice: General Expenses

"C. M." inquires what would be a reasonable proportion of rent to charge where the whole of the ground floor, except for a small kitchen, is used for professional purposes, and similarly as regards car expenses where the use for pleasure is very small.

** Something, of course, depends on the extent of the accommodation on other floors; normally half-and-half is a fair ratio. With regard to the car, 10 per cent. might be a reasonable amount to exclude for private use.

LETTERS, NOTES, ETC.**Fifty Years of General Practice**

Dr. CECILIA GALTON (London, N.4) writes: I wonder if any of your readers can equal the record of Dr. Mordaunt P. Ladell, who has recently retired after fifty-two unbroken years in general practice. He is perhaps the last of the apprentice doctors in England, and some details of his career—extending through four reigns—may be of interest. He started his medical education as an apprentice to his brother, a busy practitioner in a suburb of London. Reversing the modern process, he then entered the London Hospital. Among his teachers were such famous men as Hutchinson and Frederick Treves, and while still a student he acted as secretary to Sir Morell Mackenzie, and was associated with him for many years. He was a prominent member of the London Hospital Rugby team of 1884. As an illustration of the difficulties faced by the young practitioner of fifty years ago, the following experience is

typical of the conditions which then prevailed in London. Dr. Ladell had just completed his first delivery in a candle-lit room when to his horror the mother fell back dead. She was later found to have been suffering from malignant small-pox. Without going into further details of similar experiences it is interesting to review the enormous strides made both socially and medically within the professional recollection of one individual.

A Hospital "Shop Window"

British Industries House, the buying centre which has been established at Marble Arch, London, has an important medical section, which has just issued its *Annual* for 1936. Dr. Alfred Cox, chairman of the Medical Advisory Council of this undertaking, writes a foreword, which, with other announcements, is printed in four languages. The section is designed as a centre where prospective buyers can see and compare medical, surgical, pharmaceutical, and hospital equipment, and interview representatives of supplying firms without the fatigue of miscellaneous journeys. It is possible also to see the various furnishings assembled in the form of complete operating theatres, wards, clinical laboratories, nurses' quarters, etc.; and another advantage lies in having in the same building other sections of industry, the co-operation of which in hospital and similar purchasing is desired from time to time. The *Annual* includes particulars of the products of over a hundred firms, and the requisites listed extend from abdominal belts, absorbent cotton-wool, acid-proof aprons, actinotherapy equipment, and adhesive plaster right through the alphabet. The *Annual* is a very useful handbook for the intending purchasers of material for the hospital, the clinic, or the consulting room.

Ultra-violet Rays in Pneumonia

Dr. C. M. T. HASTINGS (Brighton County Borough Mental Hospital, Haywards Heath) writes: It has been suggested to me that I should publish my results of the use of ultra-violet ray therapy in six recent pneumonic cases under my care, each patient having made a successful recovery. In each instance the patient has had an intramuscular injection of S.U.P., an injection of 1/100 grain of digitalin every four hours, potassium permanganate enemata as indicated, and three subcutaneous injections, each of 20 oz., of normal saline a day. Combined with this the nursing attention has been splendid. On the second day after the onset of the disease each patient has had a minimal exposure to a mercury-vapour lamp, the dosage increasing daily. The effect has been a marked diuresis with an immediate fall of temperature of generally 2°. The use of the lamp was continued well into convalescence. In one instance the temperature fell on the third day, and in all the temperature had fallen by the seventh day. One was a case of acute mania, who showed a marked mental improvement within four days, and he has since been discharged from the hospital. My reason for publishing this is that I understand there is no record of any previous use of the lamp during the height of a pneumonic infection.

Anahaemin

The British Drug Houses Ltd. (Graham Street, City Road, London, N.1) have issued a pamphlet in reference to anahaemin B.D.H., the active haematopoietic principle of liver of Dakin and West. This contains a short history of liver therapy from its inception until the discovery of the active principle—anahaemin. It is claimed that the injection of small doses (200 mg. in 2 c.cm.) at monthly intervals constitutes effective treatment in the majority of cases of pernicious anaemia; even extreme cases can be treated effectively by three injections of 200 mg. in 2 c.cm. at weekly intervals, followed by the injection of similar, or even smaller, doses at monthly intervals.

Corrigendum

In a note on the neo-hepatex product of Messrs. Evans Sons Lescher and Webb Ltd., in the *Journal* of April 18th (p. 798), the statement that their new preparation superseded hepatex is inaccurate. Neo-hepatex was introduced to replace only hepatex I.M. (intramuscular extract), and not the other hepatex extracts.

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, 52, 53, and 56 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 272.