

first holds the office or employment." Applying this principle to the facts of this case, it would seem that, even though there may have been continuity in point of time, our correspondent did cease to hold the office of lecturer, and subsequently first held the office of professor in the year when the change took place. On that footing the change disentitled him to maintain the previous year's earnings basis during the first year of his professorship. It is understood that in practice the Inland Revenue Department do not take note of minor changes in status which do not involve substantial increases in remuneration, but that would seem to be concessionary only, and apparently would not assist "University Teacher."

Motor Car Deduction: Salary

"D. M. M." inquires what is the recognized practice in respect of the replacement of motor cars by medical men holding appointments and assessed (under Schedule E) for the salary received.

** The most satisfactory course is to claim "depreciation," which gives an annually reducing allowance, and when the car is replaced to make a supplementary "obsolescence" claim for the allowance of that part of the cost which has not been covered by the aggregate depreciation allowances. An alternative is to claim the actual cost of replacement when it occurs, but that cannot be done for any year for which a depreciation allowance is received.

Cash Basis or Bookings

"T. B. E." explains that his liability is "computed on a cash basis," but last year the inspector of taxes inquired the amount of his outstanding book debts, and "T. B. E." "paid tax on it." This year the inspector is making a similar inquiry. Will not this lead to double payment—once on book debts and again on the cash when received?

** We think that the basis of "T. B. E.'s" assessment last year was the *adjusted* cash basis—that is, the cash profit increased by any rise or decreased by any fall in the outstanding book debts—which would be correct. If so, there is no objection to supplying the information asked for, provided that the inspector will send our correspondent in due course a note explaining what has been the effect, if any, of the application of that figure to the computation of liability.

Assessment of Reduced Salary

"A. R." has suffered an "economy cut" in salary. He regards it as a purely temporary measure, and asks whether it will weaken his position in that respect if he accepts an assessment to income tax on the reduced figure.

** No. Some time ago when there were a number of cases of *voluntary* surrender or refund of part of the salary due the income tax authorities accepted the view that tax should be borne only on the net amount of the salary. "A. R." could always plead that precedent if the point were raised against him, which in any case would seem most unlikely.

LETTERS, NOTES, ETC.

Carbonic Acid Gas for Children

Dr. J. DUNLOP (Shettleston, Glasgow) writes: At the risk of overweighting an already heavy maternity kit I recently purchased a small apparatus made on the "sparklet" system for delivering small quantities of CO₂ gas to newly born children in need of resuscitation, and have been agreeably surprised to find the immediate response of many such to a very small supply of the gas. Some weeks ago, however, I found another use for the apparatus which may interest fellow practitioners. A baby 8 weeks old took whooping-cough, and after about ten days the kinks became so severe that each one looked as if the termination would be fatal. After a few preliminary coughs cyanosis became very marked and breathing seemed to be altogether suspended. In despair about being able to do anything to relieve the condition I brought the sparklet into play and there was an immediate end to the dyspnoea and the cyanosis. The kinks were about two hourly for three days, and the parents were left with the apparatus and two spare cylinders of the carbon dioxide. As each seizure came on, a little gas was sprayed on the child's face, with results that can only be described as wonderful. Not only were the attacks trifling after the gas was used, but the duration of the disease

seemed to be cut much shorter. There are probably many other conditions where a similar use of the apparatus would be helpful, and there may be many practitioners finding varied use for it, but it certainly seems to me to be a most useful addition to the usual kit of the working practitioner.

"Avalanche of Circulars"

"X. M. D." writes: Is it possible for the Association to take any steps to draw the attention of manufacturing chemists and others to the nuisance of the daily avalanche of circulars, etc., which falls on members of the medical profession? I am not exaggerating when I say that a not inconsiderable additional burden is imposed on my domestics by the constant clearing away and burning or otherwise disposing of the rapidly filling waste-paper baskets in my house. From an advertising point of view I am sure that the means employed defeat their own ends. We all want to make ourselves conversant with any recent advances which manufacturers may have made, but I find that, with my time pretty fully occupied, it is impossible for me to make any attempt to read the piles of literature which descend upon me; the result is that most of my circulars go straight into the waste-paper basket unopened. Some of them, too, are illustrated, and generally got up in a way which must have put the producers to some expense. I feel sure that if manufacturers advertised their wares with less verbosity medical men would be far more likely to pay attention.

Koch's Discovery

Dr. J. W. SPRINGTHORPE (Melbourne) writes: Sir Robert Philip's address in the *Journal* of July 2nd on Koch's discovery of the tubercle bacillus recalls many antipodean memories of the fate of reformers and the misuse of their discoveries. I was one of the 4,000 medical men that flocked to Berlin in 1890, even from distant Australia, and on my return published, during the next six years, five reports, two progress reports, *Eighteen Months' Experience, Illustrations of the Diagnostic Value and of the use of Tuberculin*, until resolutions were carried at the Inter-Colonial Medical Congress in 1896, and a "Plea for the re-use of tuberculin" was made in the *Glasgow Medical Journal* of November of the same year. As Sir Robert well says, Koch deserves all the glory of having laid the solid foundations on which the rest has been built, and so was the master mind that proved infectivity and attempted the previously untried cure. It was no fault of his that absurd dosage made "black puddings" of the lungs, or that diagnostic value was overwhelmed, amidst serious therapeutic mistakes, or even that sanatoriums replaced (amongst both the profession and the public) the key to prevention which Nature had provided in personal health, thus forgetting that even the efficient cause—the germ—and the exciting cause—anything which gives the germ a start—may be as nothing compared with "the soil," which, after all, is the fundamental that permits, or prevents, the growth of "the crop."

Bismuth and Spirochaetes

Dr. W. L. ENGLISH (Crewe) writes: In the *Journal* of October 15th (p. 732), Dr. Auld mentions Kolle's statement that a depot of bismuth will protect rabbits from infection by spirochaetes. If this holds good in the human subject, it would seem as though the control of yellow fever in Europeans in West Africa is not insoluble.

"To Run Like a Lamplighter"

The DUCHESS OF BEDFORD writes: Your reviewer (October 22nd, p. 757) is evidently not middle-aged if he has not heard the above expression. Probably someone else will have told him that in the days when street lamps were lit by hand the lamplighter rested his ladder on a cross-bar of the lamp, provided for the purpose, and ran up it.

We are asked to correct a mistake in the advertisement columns of last week's issue (p. 12). Packages of catarrh "cold" sero-bacterin (mixed Mulford) are supplied as follows:

M 104-00	Br. four 1 c.c. phials A B C D	per package	18/-
M 104-9	Br. one 5 c.c. phial strength D	"	14/6
M 104-4	Br. one 20 c.c. phial strength D	"	31/3

Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 44, 46, 47, 50, and 51 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 48 and 49.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 235.