

INCOME TAX.

"SIMPLICITAS" asks what is the method of dealing with partnership profits.

* * The average profits of the practice are ascertained—that is, the gross receipts (or bookings less allowance for bad debts) less the expenses incurred in the working of the practice for the past three years. This "average" sum is assessed on the firm, but the appropriate allowances for the individual partners are deductible therefrom. The tax is payable by the firm in law, but in fact it is usually shared between the partners on the basis of their individual shares, the inspector of taxes supplying the necessary figures on request. Income tax is payable in two instalments—that is, on January 1st and July 1st, in respect of the income for the year ending April 5th, whether that income has been received in cash or not.

"MEDICO" has been carrying on a general practice, and, to a more limited extent, a specialist's practice elsewhere. He has sold his general practice, and proposes to reside near, and devote his whole time to, his specialist's practice. How will he then be assessable?

* * On the basis of his past three years' receipts from, and expenses in connexion with, the specialist's practice only. The expense of removal will not be an admissible deduction.

"F. R. I. P. H." asks for advice as to the following car purchases and sales: (1) Car A, 12/16 h.p., second hand, bought August, 1919, for £525 and sold for £415; (2) car B, small second-hand car, bought February, 1920, for £220, and still retained; (3) car C, bought August, 1920, 10.5 h.p., new, for £550.

* * The difficulty is that the cars are so dissimilar. Assuming that car A (in the condition in which it was bought) would have cost £525 in August, 1920, the amount of deductible expense is £525 less £415 = £110. The purchase of an additional car does not give rise to a claim for expenses, but if cars B and C were sold and a car superior to either were bought our correspondent could then claim that the whole of the net cost could be allowed—that is, the two smaller cars could be reckoned as equivalent to a single new car of higher power or quality.

"A. B. C." inquires whether income tax is payable on "temporary half-pay granted on account of a disability caused by the war."

* * Prima facie a "disability pension" is exempt and "half-pay" is chargeable. We should like to be clearer on the facts before giving a categorical reply. Can the Government grant temporary half-pay "on account of a disability"? We suggest that "A. B. C." might ascertain the precise sub-head of the War Office Vote to which the payment is charged. It may, of course, be a disability pension measured in terms of half-pay.

"EXPECTANS" inquires as to the method of dealing with 4 per cent. tax compounded interest on the Government 1929-42 Stock.

* * It should not be returned "for assessment," but should be included in any declaration of total income being shown separately and marked "tax compounded." On the figures given by "Expectans," and assuming that he is a married man, the tax payable by him would be as follows:

	£	s.	d.
Earned income, less 10 per cent.	...	810	0 0
5 per cent. War Loan interest	...	150	0 0
Assessable income	...	960	0 0
Deduct personal allowance...	...	225	0 0
Taxable income	...	735	0 0
Tax payable—£225 at 3s.	...	33	15 0
£510 at 6s.	...	153	0 0
		186	15 0

The income on the 4 per cent. stock is not "taxable," as the tax is compounded.

LETTERS, NOTES, ETC.

THE medical officer of health for the Port of London, Dr. W. M. Willoughby, reports that since the campaign was instituted twenty years ago 1,169,692 rats have been destroyed in the docks and on vessels arriving in the port.

EFFECT OF GUNSHOT WOUND ON SKULL.

"CORONER" writes: The following case may be of interest to your readers, showing the necessity in all cases of a gunshot wound for a *post-mortem* examination to prove accurately the entrance, and exit of the bullet, and also the effect of cordite powder in not producing scorching or burning at the entrance.

A young officer was shot dead in a barrack room, one other

officer being in the room with him. There was on the side of the skull, just behind the left ear, a very small wound which the two surgeons who examined the body in the first instance diagnosed as the entrance wound. In a parallel line across the skull there was a wound behind the right ear, showing bleeding and laceration, and an aperture considerably larger than on the left side. This was diagnosed as the exit wound. If the first diagnosis had been correct, the automatic revolver which had been used must have been held in a straight line behind the left ear—an almost impossible position for a right-handed man. The skull was opened and the bone of the skull very carefully examined; both surgeons were convinced that the first diagnosis was wrong. The evidence from the splintering of the bone, and the way such splinters had been carried into the skull, showed that it was the large wound on the right side which was the entrance wound, and the very small wound on the left side the exit. The next point was that there was no apparent singeing, although the evidence was that the deceased held the revolver close to his head. The revolver was an automatic, carrying a 0.22 cartridge, and the powder was alleged to be cordite. A sheep's head was obtained, and a rabbit's skin tightly stretched over this head. Several shots were fired from the revolver into the head, and it was proved that, firing the revolver two inches from the head, there was no discoloration or scorching of the hair on the rabbit's skin, and the fracture of the bones of the sheep's head, where the bullet passed through, corresponded to that of the bones of the skull of the deceased—namely, a considerable wound, and fracture where the bullet entered, and a very small wound hole where the bullet came out.

The generally accepted theory appears to be that the exit wound is always larger than the entrance. This theory is evidently unreliable, and had it been accepted in the case herein referred to, the other officer in the room would have been charged with murder.

TERMINOLOGICAL CONFUSION.

THE REV. J. O. H. CARTER, M.A. (Slymbridge Rectory, Glos.), writes to suggest that in discussions with regard to venereal disease confusion would be avoided by using "*prophylactic*" for prevention of disease *ante factum*, that is, before the sexual act, and "*metaphylactic*" for prevention of disease *post factum*—after the act.

BRITISH OPHTHALMIC HOSPITAL, JERUSALEM.

The British Ophthalmic Hospital in Jerusalem is a hard-working charitable institution which is carried on by the Order of the Hospital of St. John of Jerusalem in England, Lieutenant-Colonel J. C. Strathearn being the chief surgeon. Since the war a considerable amount of restoration has had to be done, and extension of the out-patient department is still necessary. The report for 1920 shows, however, that the work of the hospital is now rapidly approaching—and, in some items, such as the number of operations performed, actually surpassing—the average of the years immediately before the war.

A CORRECTION.

DR. J. A. HADFIELD (London) writes: May I correct an error that has crept into print in the advertisement of the lectureship in psychotherapy at Birmingham University? I am there wrongly described as lecturer in psychotherapy at King's College, whereas my position is the more humble one of lecturer in psychology. The error has naturally given rise to some misapprehension.

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 29, 32, 33, 34, 35, and 36 of our advertisement columns, and advertisements as to partnerships, assistantships, and locum tenencies at pages 30, 31, and 32.

THE appointment of certifying factory surgeon at Lyneham (Oxford) is vacant.

SCALE OF CHARGES FOR ADVERTISEMENTS IN THE
BRITISH MEDICAL JOURNAL.

	£	s.	d.
Six lines and under	...	0	9 0
Each additional line	...	0	1 6
Whole single column (three columns to page)	...	7	10 0
Half single column	...	3	15 0
Half page	...	10	0 0
Whole page	...	20	0 0

An average line contains six words.

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Advertisements should be delivered, addressed to the Manager, 429, Strand, London, not later than the first post on Tuesday morning preceding publication, and, if not paid for at the time, should be accompanied by a reference.

NOTE.—It is against the rules of the Post Office to receive *poste restante* letters addressed either in initials or numbers.