

following treatment helpful: (1) Deep breathing with light Swedish drill for the abdominal organs for about five minutes in the morning, with general massage all over the body with a rough towel afterwards. (2) Breakfast to be dry, with milky tea or coffee and no sugar taken about one and a half hours afterwards. Dinner should also be taken dry and well masticated, particularly all starchy food. Attention should be given to defective teeth. (3) Rest after each meal, with tapping lightly over the stomach from left to right. (4) With regard to drugs, the iron and mercury mixture suggested by Stacey Wilson; or creo-garlic, one tablet with the milky tea at midday, another an hour before the evening meal, and a third an hour before supper. I should be glad to hear if the above method of treatment is a success.

Income Tax

Wear and Tear: Claim for Arrears

"A. L.'s" firm purchased an x-ray apparatus in 1921; cost £900. No depreciation claim was made until 1931-32, when a further claim was made for the appropriate allowance for back years. The latter claim was at first refused by the local inspector, but, on application being made to the Board of Inland Revenue, the claim for arrears of the allowance was admitted from 1925-26 onwards.

** The section under which the claim was admitted provides relief in the case of an error or mistake in the return, and such claims must be made within six years from the end of the year of assessment. A claim for 1924-25 would therefore have to be made by April 5th, 1931, and if—as would seem to be the case—that was not done, the earliest year of claim would be 1925-26. If the firm replace the apparatus there may be ultimately no net loss, provided that an "obsolescence" claim is made, as the basis of that claim is the cost of the old apparatus less the depreciation allowances given, so that the less that has been actually received in that way, the greater would be the obsolescence allowance.

Division of Partnership Assessment

"A" and "B" are partners with equal shares in the firm's receipts, but each pays his own expenses for house and motor. Taking the divisible receipts at £2,000, and assuming "A's" expenses are £400 and "B's" £200, how should the assessment of £1,400 (= £2,000 - £600) be divided?

** Section 20 of the Income Tax Act, 1918, provides that "the income of a partner . . . shall be deemed to be the share to which he is entitled during the year to which the claim [that is, statement of total income] relates." The "income" referred to is clearly the income as computed for assessment—that is, on the above-quoted figures the £1,400, and not the £2,000. The division should therefore be made as follows:

A: £1,000 - £400 = £600. B: £1,000 - £200 = £800.

Salaried Appointment: Subscriptions

"J. H. E." holds a public appointment and has claimed to deduct from his salary subscriptions (a) to professional medical societies, and (b) to the Society for the Relief of Widows and Children of Medical Men, the latter subscription being regarded as in substance life assurance payments.

** The subscriptions are not allowable. As regards those falling under (a), they are deductible only if "J. H. E." is required to belong to the societies in question by the terms of his appointment (rule laid down in *Simpson v. Tate*), and apparently that condition is not fulfilled. As regards the other subscription, the statutory provision for life assurance relief requires the payment to be made under contract with "an insurance company . . . lawfully carrying on business in the United Kingdom," or with a registered friendly society; apart from other possible objections the subscriptions in question are apparently paid voluntarily and not "under a contract."

Payment of Interest

"T. H." puts the following question. "A" has lent money to "B" for the purchase of a practice. Must "B" deduct income tax at 5s. in the £ when paying the interest to "A," or may he pay the interest in full, leaving it to "A" to return it for assessment? If either course can be adopted, is there any advantage in one or other?

** The Income Tax Acts prohibit the deduction of "interest" in computing profits liable to taxation, and

consequently "B" will have to pay tax, not only on that portion of his professional profits which he retains, but also on that portion which passes on to "A" as interest. "B" is not bound to deduct the tax when paying the interest, but he has to include it in his profits, and, of course, suffers personally unless he recoups himself by such deduction. This method of payment of tax on interest is merely machinery of collection; for all other purposes the interest is regarded as "A's" income, and there would be no real advantage to "B" if the payments were treated as professional expenses, and the amount assessed on "A."

LETTERS, NOTES, ETC.

The Common Cold

A Correction

Mr. HERBERT TILLEY writes: In the report of the discussion on "The common cold" in the *British Medical Journal* for February 13th, may I point out that on page 292, line 7, the word "whole" should read "middle" (meatus). Otherwise the paragraph in which the mistake appears, as well as that which follows it, would be unintelligible.

Operation at Advanced Age

Dr. WM. S. DICKIE (Middlesbrough) writes: Recently I operated on a gentleman for a large irreducible scrotal hernia, subject to recurrent attacks of obstruction. The patient was born on September 13th, 1841, and consequently at the date of the operation was aged 90 years and 4 months. The operation of reduction and radical cure, done under spinal anaesthesia, was simple, and free from any anxiety. Wound healing was perfect, and the convalescence uncomplicated, except for signs, from the twelfth to fourteenth days, of a small pulmonary infarction. I am interested in the question of "age and operation." Doubtless there are instances of major operations at ages equal to and greater than that in the case above mentioned.

"Captain of the Men of Death"

Dr. A. HAYES SMITH (Bradford) writes: Dr. Chalmers, in his letter on simulation of heart disease, in your issue of February 13th, quotes Osler as describing "sudden heart failure" as "Captain of the men of death." The term "Captain of the men of death" was applied by Osler to pneumonia. It is found in the address on "Medicine in the nineteenth century," *Aequanimitas*, second edition, eighth impression, page 260.

National Conference on Leprosy in China

Dr. JAMES L. MAXWELL, medical adviser to the Mission to Lepers, writes from Shanghai under date January 18th: The first national conference on leprosy in China will be held in Shanghai on April 14th and 15th, 1932, under the auspices of the Chinese Mission to Lepers. The first day will be devoted to an appraisal of the leprosy position in China and to discussions on the methods most applicable to the special conditions in that country. The second day will be given to the consideration of problems of diagnosis and treatment. No special invitations are being sent out, but it is hoped that leprologists from neighbouring countries will take part in the discussions, and a hearty invitation is extended to any foreign leprologists who might be travelling in the East at the time of this conference.

A Warning

Mr. HAMILTON KIRK, M.R.C.V.S. (London, N.W.11), writes: I wish to give timely warning to all practitioners not to effect the purchase of a second-hand Philips metallic portable x-ray apparatus bearing the maker's number 4760, or, more significant still, no number at all. This set, in a leather case, and with an auto-transformer No. 138284, was stolen from my motor car, and I have offered £15 reward to anyone who can help me to recover it.

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, 52, and 53 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 50 and 51.

A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 66.