

and less the aggregate depreciation allowances, but *excluding the non-effective allowance for 1935-6*. He will then have received the full amount due in law and in equity.

#### Private Motoring Expenses

"J. F. M." has in the past been allowed running expenses and wear and tear in respect of his car; the inspector of taxes suggests that one-tenth of each kind of deduction should be treated as applicable to private use. Should the wear and tear allowance be added to the expenses claimed, which cover the whole cost of running, etc.?

\*\* Whether one-tenth is reasonable or excessive depends on the extent of private use of the car, and varies so much that no rule of thumb is of much use as a guide. If that is a fair ratio it does apply to the wear and tear allowance as well as to the out-of-pocket expenses. That allowance is correctly treated as an addition because it is in anticipation (wholly or in part) of the cost of replacement.

#### Expenses of an Attack of Scarlet Fever

"E. M." contracted scarlet fever in the course of discharging his professional duties; are the resulting expenses allowable?

\*\* We fear not, though the point is not beyond doubt. The statute forbids the deduction of sums "not being money wholly and exclusively laid out or expended for the purposes of the . . . profession." In such a case as this it is arguable that the expenses are incurred because the practitioner cannot exercise his profession, and the word "exclusively" is awkward to get round in this connexion. The Board of Inland Revenue allows the cost of the services of a locumtenent, but that is as far as it is apparently willing to go. The deduction is worth claiming, but we could not advise "E. M." to carry his point to appeal.

#### Purchase of Practice

"G. H." purchased a practice in May, 1934; prior to that he was employed as an assistant elsewhere. He has had a notice of assessment for 1934-5, apparently based on the estimated profit of the practice.

\*\* He is chargeable to tax (a) under Schedule D, on the current year's earnings; (b) under Schedule E, on the previous year's basis for the proportion of the year to the date when his employment ceased. Thus suppose it ceased and he took over the practice as at May 5th, 1934, then he is liable (a) on the earnings for the eleven months to April 5th, 1935, and (b) on 1/12 of his employment earnings for the year to April 5th, 1934.

#### Surgery, etc., at Private Residence

"W. H. H." pays rent and rates amounting to £110 + £31 = £141, and hitherto has been allowed one-half of that expense as applicable to professional purposes. The local inspector of taxes now claims to restrict it to two-fifths—that is, £57—and "W. H. H." is considering the question of an appeal.

\*\* It is difficult in this sort of case to give definite advice, as so much depends on the exact circumstances—for example, the amount of rent which covers the garage, whether the "professional" maid has a separate room, etc. One useful criterion is whether the three-fifths borne privately is reasonable—for example, would the practitioner obtain similar private accommodation for £84 rent and rates to that which he enjoys now? A formal appeal is probably not worth while, but a personal discussion of the details with the inspector might be useful.

## LETTERS, NOTES, ETC.

#### Infantile Eczema

Dr. R. CHALMERS (Darlington) writes: In a review in the *Journal* of October 13th (p. 680) you quote the findings of Dr. Péhu and Dr. Aulagnier, both of Lyons, as to the aetiology of the condition referred to above—namely, an allergic condition due to an enterococcus, which these workers treat with a vaccine. An experience I had in June, 1932, may be of interest in this connexion. A baby, about 9 months old, was brought to me covered with eczema from head to foot. The history was that it had

been quite well until it went to the seaside a week or so before. No change had been made in feeding. The urine was alkaline, and showed organisms ++. I put the child on to mist. acid. sodii phos. cum hexamine, with tab. parathyroid (1/20 grain) daily, calamine lotion to the skin, and only olive oil to be used in place of soap and water for cleansing. In one week the whole condition had entirely cleared up.

#### An Irish Medical MS.

Dr. WINIFRED WULFF (Templeogue, Co. Dublin) writes: I should like to thank you for the kind notice of my book, *A Handbook of Gynaecology and Midwifery* (Irish Texts), which appeared in your issue of September 22nd (p. 555). There is one point I should like to make clear. Your reviewer does not appear to realize that the Irish version of *Trotula* and John of Gaddesden is a faithful translation—indeed, a literal translation, except in a few minor details—of the Latin as it appears in the printed edition, and which is here printed side by side with the Irish. Since the Irish translation was made, as your reviewer correctly states, some two hundred years before the Latin edition was published, it is interesting to note how closely the translator has kept to the original Latin manuscript. As the book is intended for scholars it was not considered necessary to translate either the Latin or the Irish into English.

#### Eustace Smith's Sign

Though in itself of little practical value, the above sign is a good example of a single eponym striving to capture the personality of a man who has left his mark on a multitude of scientific problems. It was first described in a short paper entitled "On the Diagnosis of Enlarged Bronchial Glands in Children" in the *Lancet* (1875, ii, 240), and consists in a venous hum heard over the upper part of the sternum when the child bends back its head. The original description is quoted by Dr. W. R. Bett in the current issue of the *British Journal of Children's Diseases* (July-September). Eustace Smith was one of the first physicians in this country to specialize in children's diseases, and for forty-three years he was associated with the East London Hospital for Children, Shadwell. He was a fine clinician and a skilled percussor, whose deft touch remained unimpaired till the very end. A faithful believer in drugs, he was fond of big doses. His emphasis in a doubtful case of whooping-cough on the disproportion between the violence of the cough and the signs in the chest is still regarded as a useful aid to diagnosis. The culminating point in his career was his election to the presidency of the Children's Section at the International Congress in 1913.

#### Corrigenda

In the footnote to our review of Harrow and Sherwin's *Chemistry of the Hormones* (October 27th, p. 773) the price of the book was given as 1s. 6d. This should have been 11s. 6d.

Dr. A. J. HAWES wishes to correct a slip in his article on the death of Mauriceau's sister published last week (p. 782). The title of the book referred to is *De la Perte de Sang*.

Boots Pure Drug Co. Ltd., Nottingham, have issued a well-illustrated booklet on "bismostab," their 20 per cent. suspension of bismuth (B.P.) in isotonic glucose solution, for injection in cases of spirochaetal diseases. A feature is the complete course outlined for the routine treatment of adult syphilis with this preparation by the "concurrent" and "alternate" methods. A copy will be sent free of charge to medical men who apply.

The Medical Supply Association Limited (Gray's Inn Road, and 95, Wimpole Street) have issued two new booklets, one on electrotherapy apparatus and the other on the "medisun" lamp ultra-violet ray generator. Copies will be sent on request to any medical practitioner or accredited assistant.

#### Vacancies

Notifications of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 55, 56, 57, 58, 59, 62, 63, and 64 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenencies at pages 60 and 61. A short summary of vacant posts notified in the advertisement columns appears in the *Supplement* at page 236.