

any record in any textbook" of toxic symptoms produced by the drug. May I, therefore, draw attention to Professor Glaister's *Medical Jurisprudence and Toxicology* (fourth edition, p. 821)? There two cases (one fatal) of poisoning by eucalyptus oil are described in full. The early signs and symptoms in these cases appear to have been similar to those in Dr. Gibbin's—except that in each case the pulse is fast. Glaister also mentions two cases of this poisoning seen by Kirkness.

INCOME TAX.

Expense Attached to Appointment.

A FULL-TIME lecturer in anatomy states that one of the terms of his appointment was that he was "expected to engage in higher study and research." He has claimed to deduct the expense of visiting meetings of the Anatomical Society to exhibit his results; those expenses have been disregarded, as also the expense entailed in applying for better appointments.

* * * We agree that the terms used imply as a binding legal condition that the research work shall be done, and that the expense of attending the meetings is allowable if that is similarly enjoined, either expressly or by implication. The cost of applying for another appointment is not legally deductible.

Foreign Residence.

"W. F." is about to leave for Egypt with his wife on a five years' agreement; he proposes to retain his own house in Scotland, leaving his furniture therein, and to return to Scotland annually for a six weeks' vacation. He has been advised that he will be liable only in respect of remittances to him in this country.

* * * We think "W. F." runs a risk of being held to be liable on his whole income. This is due to the fact that he will be retaining a residence in the United Kingdom to which he can, and possibly will, return at yearly intervals. In such circumstances he might be held to be "resident" and "ordinarily resident" in Scotland, and, if so, would be liable on the whole of his earnings, War Loan interest, etc. We are strongly of opinion that, from the point of view of taxation, he would be well advised to let his house for three or five years, and get rid of such furniture as he might not wish to store for so long. In such circumstances he might not be held to be resident here, even when he returns on vacation, and so escape income tax altogether. A ruling might be obtainable from the Secretary, Inland Revenue, Somerset House, W.C.2, if a full statement of the facts is sent with a request for an opinion.

Motor Car Depreciation.

"W. A. W." replaced his car in 1924 and was allowed the net cost. What will be the position with regard to income tax if he replaces his present car this year?

* * * The 1924 replacement would reduce the 1924 earnings, and, owing to the operation of the three years' average, would affect (in the normal course) the assessments for 1925-26, 1926-27, and 1927-28. In fact, it has no doubt affected the two former years, but owing to the statutory change in the basis of assessment the 1927-28 assessment will be made at the amount of the 1926 earnings, and consequently will be unaffected by the 1924 replacement. If a further replacement occurs now it will have its full effect on the 1928-29 assessment, because it will be fixed by the amount of the net earnings of 1927.

"W. M." purchased his present car in 1922 for £550 and has received an offer of £80 for it; the present cost of a similar car is £470.

* * * If he puts the transactions through this year he can treat as an expense £470-£80=£390, the amount of the out-of-pocket cost of renewal. This will reduce the amount of his net professional earnings for 1927, and that amount will form the basis of his liability to tax for 1928-29.

"E. M. A." refers to an answer in an earlier issue, and states that he has always claimed to deduct the running cost of his car, but has never claimed for depreciation.

* * * In such circumstances the amount of the net expenditure incurred on renewing the car—exclusive of any cost of improvement—can be claimed as a professional expense of the year when the present car is replaced.

LETTERS, NOTES, ETC.

NEURITIS AND ULTRA-VIOLET RAYS.

DR. PERCY HALL (London, W.1) writes in reply to Dr. C. Burgoyne Pasley, whose inquiry appeared on June 11th (p. 1087): Experience has shown me that the great majority of cases of neuritis can be distinctly benefited, and often cured, by a course of ultra-violet rays. Certain types of case, however, where there is distinct evidence of toxæmia or chronic septic infections, leave the patient in a condition which "sensitizes" him in a peculiar manner to the action of the rays. Such would appear to have been the case in the patient in question. Symptoms occasionally arise resembling the mild forms of anaphylaxis.

Having had several instances of this, I have found that continuing the use of ultra-violet rays in small doses has led to desensitization and cure. Dr. Pasley does not state the type of lamp he used, its age and output, the exposure times, distance and intervals between doses, or total number of doses. What would be regarded as moderate doses in average individuals would—in such a case as he describes—be excessive.

MIGRAINE AND HYPNOTICS.

DR. F. G. BUSHNELL (Plymouth) writes: I have had under close observation within the last six months a case of headache of migraine type in a man, aged 59, leading a professional life; the attacks during the last six months were of a disabling nature, though he had suffered from them off and on for twenty or thirty years. There was a history of insomnia in childhood and some proneness to mental worry, and lately of anxiety and excitement, consequent on public duties. There was a family history of sick headaches and of a seemingly mild attack of poliomyelitis in childhood, confined to the muscles of the right leg and foot. A sister died suddenly at 57 years of age from arterio-sclerosis. Affections of the eyes, ears and antrum, and nasal sinuses, of disordered metabolism, of intestinal toxæmia, of arterio-sclerosis or high blood pressure, of renal disease, and of cerebral tumour were eliminated from the diagnosis. Clinical features were the occurrence of ache in the forehead and back of the eyes, commencing on waking in the morning after disordered sleep, gradually getting worse during the day, and accompanied by a flushing of the face and free passage of pale watery urine. They ended suddenly during sleep, sometimes of a few minutes during the day or during the night. Eventually they were of daily occurrence and he was ordered rest abroad. This and bromide mixtures failed materially to relieve the attacks, and a hypnotic (medinal 7½ grains) was advised by Dr. C. Bolton. Since its administration the patient has been able to carry on his work with relief to the headache. I submit, then, that the ultimate cause of migraine lies in its association with the disordered function of sleep; its treatment by hypnotics and removal of the exciting causes are necessary as accessories to recovery. . . . The physiology and pathology of sleep are unknown (see *Recent Advances in Physiology*). According to Pavlov, sleep and inhibition are one and the same process, and he associates inhibition with the cortex. The causes of migraine are unsolved, but research workers might help us to determine the relationship of migraine to disorder of sleep and to cortical inhibition.

HERPES AND VARICELLA.

DR. R. LYNN HEARD (Bexley, Kent) writes: I am not surprised that Dr. Gallagher (*BRITISH MEDICAL JOURNAL*, June 11th, p. 1088) should not be able to trace a connexion between a specific case of herpes and an antecedent case of varicella. These cases do occur, but much more rarely than varicella contracted from herpes. This has been vouched for now by a number of different observers, and its possibility should be beyond dispute; but most instances of herpes, I am inclined to think, are derived by infection, not from varicella (which may happen), but much more usually from another herpetic patient. The fact that while herpes is infectious, so many people have had varicella in early life, becoming thereby immune, explains why a number of cases of herpes crop up more or less simultaneously and yet that we do not find two in the one house at the same time.

MOTOR REPAIRS.

MESSRS. MANN, EGERTON AND Co., consulting engineers to the Medical Insurance Agency, have recently removed their service works from Kilburn to Church Street, Edgware Road, N.W.8. The new premises are much larger than the old, and more accessible, being only five minutes from the Marble Arch. They provide accommodation for 200 cars, and are being fitted with all the necessary machinery for mechanical and coachwork repairs, equipment for cellulose painting, and arrangements for washing and garaging cars, inflating tyres, and testing and repairing batteries, and electrical mechanism. It is intended that the stores department shall include spare parts for all the best known makes of car. The company maintains a fleet of loan cars, which are let out to medical men at 10s. a day, with an extra charge for mileage exceeding thirty miles a day, during the time their own cars are under repair at the company's works. The extent and equipment of Messrs. Mann, Egerton's new premises are a guarantee of ever-increasing efficiency in their service to medical motorists.

ERRATUM.

We regret that, owing to a printer's error, the word "exophthalmos" was substituted for "enophthalmos" in the interesting note by Dr. M. C. Torrance on paralysis of the cervical sympathetic complicating mumps, published in last week's issue of the *JOURNAL* at page 1088.

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 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 247.