Liability to British Tax.

J. M. J.," who is at present residing in the Far East, inquires whether a ship surgeon, whose wife and children live in the Channel Islands, would be liable for British income tax when serving in a British-owned shipping service.

* * *

He would be liable to tax—less the usual personal and other allowances—in respect of his salary and any other monetary earnings, but not in respect of income not arising from British sources.

Motor Car Allowance.

"Mylaw" inquired with regard to a car which he bought in 1925 and owned for himself. He has been advised that he can claim depreciation allowance while he retains it and the "obsolescence allowance" when he sells it. He has approached the local inspector of taxes accordingly, and has been informed that he can claim either depreciation or the cost of renewals, but not both.

* * *

The inspector's statement is correct, but it does not cover the obsolescence allowance, which is a specific statutory allowance and is not distinct from, the "cost of renewal" deduction. If "Mylaw" did not make it clear in his discussion with the inspector that it was the obsolescence allowance to which he referred it might be advisable to do so, and in either case to request him to make it clear whether his letter (quoted above) is intended to apply to both forms of allowance. If the inspector affirms that the depreciation allowance will exclude in due course the obsolescence allowance, we suggest that our correspondent should definitely claim the depreciation allowance. He might write to the Secretary, Inland Revenue, Sackville House, W.C.2, forwarding the correspondence and asking for a ruling.

LETTERS, NOTES, ETC.

SUMMER ON THE RIVIERA.

Winter visitors to the Riviera are beginning to realize the mistake they have made in rushing away from sunny southern France at the end of March. From April until the first days of July the heat is light, dry, and airy, fanned by breezes that sea and snow have blended. To many the temperature, far from being unbearable, is pleasant. In reality, July to September becomes a settled spell of cloudless summer: unfailing sunshine and a pure blue sky. The supreme wealth of the Riviera lies in the sun, and it is this wonderful source of health that has been invoked since the beginning of history. Taking Nice as a standard of the Riviera resorts, the following table of average temperatures (shade) may help to an understanding:

<table>
<thead>
<tr>
<th>Month</th>
<th>Average Temperature (°C)</th>
</tr>
</thead>
<tbody>
<tr>
<td>May</td>
<td>16.2</td>
</tr>
<tr>
<td>June</td>
<td>21.7</td>
</tr>
<tr>
<td>July</td>
<td>26.3</td>
</tr>
<tr>
<td>August</td>
<td>25.4</td>
</tr>
<tr>
<td>September</td>
<td>22.7</td>
</tr>
</tbody>
</table>

An excellent service of "auto-cars" is run by the P.M. railway company along the Côte d'Azur and Estérel coasts from Marseilles to Nice. These services were inaugurated about two summers ago and proved an instant success. Further particulars about summer on the Riviera can be obtained from the Federation of the Health Resorts of France, 19, Tavistock Square, London, W.C.1, but the following suggestions of health resorts in the Riviera, may at any time be of use:

Le Lavandou (Var), between Hyères and St. Raphael, is a picturesque little fishing village with a fine sandy beach, situated opposite the island of St. Hélène. Hotels: Grand Hôtel de la Méditerranée, Hôtel d'Angleterre.

Le Canadel (Var), about seven miles to the east of Le Lavandou, a flower-growing centre; good sands; pine trees. Hotel: Grand Hôtel du Canadel.

Carcalaire-la-Croix (Var).—Beautifully situated on the road of Carcaille; splendid beach of fine sand sheltered by a marvellous pines and by the famous year-round resort. Hotels: Grand Hôtel; Hôtel de la Plage and des Pins.

Juan-les-Pins (Alp).—One of the most attractive of the summer resorts, surrounded by beautiful sandy beaches. Hotels: Grand Hôtel des Pins.

JUIN-L'EAU (Ariège).—One of the most charming of the summer resorts, situated in a garden spot surrounded by pines. Hotels: Grand Hôtel; Hôtel de l'Amirauté; Hôtel Windsor; Hôtel de la Pinede.

EARLY PARENTHOOD.

Dr. W. W. Forstyth (Dargaln, South Dakota) writes: Letters like that by Dr. Gennett (Journal, May 7th, p. 863) make one wonder how an unsuspected pregnancy can buck itself away when the average gestation period is 30 to 50 weeks. We have had two or three suspected cases of great certain in "legitimate" cases. A case was, however, called last time to a married woman of average mental acumen whom we had consulted twice; the woman pains she had complained of had subsided, the reason crying lustily in the bed, and the case of astonishment on the faces of mother and grandmother was made evident by the woman suspected the pregnancy. The comparative mildness in pains in these cases has been unnoted by the woman and we take the suggested labours one make one realize how great is the psychic element. The cases goes on to state that an early pregnancy occurred in a girl of 13, whose weight weighed 13 lb., less a few months, but then she had the outward frame of a boxes 20. The father was "unknown."

FOREIGN BODY IN RECTUM.

Dr. D. Owen Williams (Gland)] writes: The notes on foreign bodies in the rectum give any medical case of a man who came to seek some years ago complaining of intense pain in the rectum. Upon examination I removed a circular bone over half an inch in diameter and about half a centimetre in length. A small hole was smooth, the other rather jagged; it was hollow in the centre, with a small part of one side removed, making a depression into the bone. The bone seemed to be a splint of a mutton bone. After its removal he was at once relieved, and nothing further happened. It had been swallowed, probably in broth or stew.

HERPS AND VARICELLA.

Dr. Lenn Beard (Beaufort, Kent) writes: In the Journal of May 7th, p. 873, the statement was made that herpes zoster and varicella is still non-proven. If he will refer to my note of January 15th (p. 124) he will find that on different occasions when attending a patient with zoster in the child I have observed that in the same house, I have prophesied that in a fortnight or so the child would develop chicken-pox, which forecast has been verified. He will also find under "chicken-pox" in Price's Medicine testimony to the same effect. In one instance a child, about 2 years old, developed chicken-pox, having been infected by its grandfather, who had a large shag of herpes zoster. I have seen both children, and contracted as the result of his visiting a friend similarly affected. For further example I would mention a case where a girl returned from North Africa, infected with well developed chicken-pox. She and her mother had been on holiday and had mingled with very few people. It was a puzzle to know where the infection arose until we learned that her grandfather had had at some time before a couple of weeks previously. On examination the remains of a typical herpes zoster was found in the dressing of the right scapula, which cleared the matter up at once. It was Dr. W. P. LeFeuvre, of Kynesta, Cape Province, who, many years ago, called my attention to the fact that varicella and two diseases and the recognition of this and of the infectiousness of herpes zoster has solved me a number of problems.

NERVOUS INFLUENCES ON ECONOMIC SECURITATION.

Dr. H. Clodow Nixon (Bath) writes: A well developed Jewess, aged 28, married about three years, presented diffuse brawny induration amounting to a condition of fat, covered from stony hardness of the whole of the subcutaneous tissues of both upper and lower limbs. A-ray examination, including that of the sella turcica, revealed a small area of abnormal density; it was stated as a case of "fibrosis" and during her stay she had steam baths and massages. Thyroid and pituitary gland extracts were given, without any apparent result. In the week she left she recorded. She informed me that ever since marriage previsions to conception had been the main reason. I advised her to refrain from the further use of contraceptives, and in a letter that I received from her recently she states that a healthy boy was born a few months ago; that during her pregnancy improvement began; that the swelling in the legs disappeared, so that now they are much softer; and that the condition of the arms has much improved, though the induration remains. The patient did not belong to the myxoedematous type, being both quick-witted and intelligent.

EPIDEMIC FURUNCULOSIS.

Dr. Cecil E. Reynolds (Los Angeles) writes: I was much interested in the letter from "K. F." (Scotland) in your issue of May 2nd, regarding a case of chickenpox (varicella) in Los Angeles. Los Angeles passed through a small epidemic of these affections during October, November, and December, 1926. Many of the cases were attended without much difficulty; one, a man of 60, died. I developed four deep carbuncles in succession upon the face—the first local infection of any kind since the age of 14 years. I had no glycosuria, and it was quite recovered. Dr. A. R. Cooke, who operated upon me, has remarked the sudden index of carbuncles in his large general practice during these months of this past year, with some deaths. Casual inquiry has elicited similar observations from other surgeons. I have no theory as to causes, but have had one in the warmest and coldest seasons here that I have had in the past fifteen years. I may add that I do not drink city water, but spring water, and the soles are normal and free from parasites.

ENCE-JONES PROTEINURIA: CORRECTION.

Dr. Bevelhy, whose name, we regret, was wrongly printed as "Bevel" (Journal, May 3rd, p. 838) correctly points out that he is incorrectly reported (col. 2, lines 4 to 6) as saying that "if the precipitate was watched, it would be seen that it came down very slowly, much more slowly than would be expected to come down ..." What he actually stated was that "the precipitate is often slow in forming and may not appear for several seconds or longer."

VACANCIES.

NOTIFICATIONS of offices vacant in universities, medical colleges, and of vacant resident and other appointments at hospitals, will be found at pages 45, 48, and 49 of our advertisement columns, and advertisements as to partnerships, assistantships, and locumtenancies at pages 46 and 47.

A short summary of vacant posts notified in the advertisement columns appears in the Supplement at page 211.