

Liability to British Tax.

"J. M. J.," who is at present practising 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 line.

* * 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" inquires with regard to a car which he bought in 1925 and still owns. 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 somewhat similar in effect to, but 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, Somerset 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 make 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 mountain interchange. To many the temperature, far from being unbearable, is pleasant, and from July to September there comes 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 healing which 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:

| | Deg. F. | | Deg. F. |
|-------------|---------|-----------------|---------|
| May | 61 | August | 73 |
| June | 68 | September... .. | 67 |
| July | 72 | | |

An excellent service of "auto-cars" is run by the P.L.M. railway company from May to the end of September along the Maures 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 French Riviera can be obtained from the Federation of the Health Resorts of France, 19A, Tavistock Square, London, W.C.1, but the following suggestions as to places to stay at may 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 islands of Port Cros and Le Levant. Hotels: Grand Hôtel de la Méditerranée, Hôtel d'Aiguebelle.

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.

Cavalaire-la-Croix (Var).—Beautifully situated in the bay of Cavalaire; splendid beach of fine sand sheltered by a marvellous pine-tree forest. A popular all-the-year-round resort. Hotels: Grand Hôtel; Hôtel de la Plage et des Bains.

Juan-les-Pins (A.M.).—One of the most attractive of the summer resorts, nestling among richly scented pines. It possesses a fine sandy beach and is extremely popular on account of its bathing facilities. Hotels: Grand Hôtel; Hôtel de l'Amirauté; Hôtel Windsor; Hôtel de la Pinède.

EARLY PARENTHOOD.

DR. W. W. FORSYTH (Darlington) writes: Letters like that by Dr. Gemmell (JOURNAL, May 7th, p. 862) make one wonder how an unsuspected pregnancy can tuck itself away when the average gossip will spot a five or six months' pregnancy with some certainty in "legitimate" cases. I was, however, called last year to a married woman of average mental acumen whom I had confined twice before. On arrival the pains she had complained of had subsided, the reason crying lustily in the bed, and the look of astonishment on the faces of mother and grandmother was amusing almost, neither of them having suspected the pregnancy. The comparative mildness of pains in these concealed or unsuspected labours makes one realize how great is the psychological element in labour. My own record for early parenthood occurred in a girl of 13, whose baby weighed 13 lb. less a few ounces, but then she had the outward frame of a buxom 20. The father was "unknown."

FOREIGN BODY IN RECTUM.

DR. D. OWEN WILLIAMS (Glandyfi) writes: The notes on foreign bodies in the rectum recall to my mind the case of a man who came to see me some years ago complaining of intense pain in the rectum. Upon examination I removed a circular bone over half an inch in length and about half an inch in diameter; one end 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 hollow. The bone seemed to be part 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.

HERPES AND VARICELLA.

DR. R. LYNN HEARD (Bexley, Kent) writes: In the JOURNAL of May 7th (p. 862) "G. B. P." suggests that the connexion between 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 herpes zoster, with a susceptible child 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 had a severe attack of herpes zoster, contracted as the result of his visiting a friend similarly affected. For further example I would mention a case where a girl returned home from a visit to North Wales with well developed chicken-pox. She and her mother had been on holiday and had mixed with very few people. It was a puzzle to know where the infection arose until the mother said that she also had had some spots a couple of weeks previously. On examination the remains of a typical herpetic patch were found near the angle of the right scapula, which cleared the matter up at once. It was Dr. W. P. Le Feuvre, of Knysna, Cape Province, who, many years ago, called my attention to the connexion between the two diseases, and the recognition of this and of the *infectiousness* of herpes zoster has solved for me a number of problems.

NERVOUS INFLUENCES ON ENDOCRINE SECRETION.

DR. H. CLULOW NIXON (Bath) writes: A well developed Jewess, aged 28, married about three years, presented diffuse brawny induration amounting to a condition not far removed from stony hardness of the whole of the subcutaneous tissues of both upper and lower limbs. X-ray examination, including that of the sella turcica, revealed no abnormality. She had been sent to hospital as a case of "fibrositis" and during her stay she had steam baths and massage. Thyroid and pituitary gland extracts were given regularly. In six weeks a slight change for the better was recorded. She informed me that ever since marriage preventives to conception had been used, for financial reasons. 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, but that some induration remains. The patient did not belong to the myxoedemic type, being both quick-witted and intelligent.

EPIDEMIC FURUNCULOSIS.

DR. CECIL E. REYNOLDS (Los Angeles) writes: I was much interested in the letter from "R. F." (Scotland) in your issue of January 1st (p. 46), referring to an epidemic of boils and carbuncles. Los Angeles passed through a small epidemic of these affections during October, November, and December, 1926. Five of my personal friends were affected; 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 have quite recovered. Dr. A. B. Cooke, who operated upon me, has remarked the sudden influx 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 cause; we have had one of the wettest and coldest seasons here that I have experienced in the past fifteen years. I may add that I do not drink city water, but spring water, and the stools are normal and free from parasites.

BENCE-JONES PROTEINURIA: CORRECTION.

DR. BEWLEY, whose name, we regret, was wrongly printed as "Bowley" (JOURNAL, May 7th, p. 838), 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 rapidly, much sooner than albumin or globulin 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 locumtenencies at pages 46 and 47.

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