wall therefore takes his right to that extent. It might be so, and we might be driven to the economic and social considerations that we have mentioned, if the law were an innovation, now heard of for the first time. But if, from what we may call time immemorial, it has been the understanding that the burden exists, the landowner does not have the right to that part of his land except as so qualified, and the statute that embodies that understanding does not need to invoke the police power."

The value of having an invariable meaning for the word "right" has been often emphasized.[3] Accurate terminology does not *solve* legal problems but it turns the spot-light on them so that lawyer and judge may see more clearly the principles, historic, political, or economic, which control the decision. To argue that the plaintiff had a "right" to his six-inch strip of land and therefore that the defendant must make compensation for damages caused by its use for a party wall is to beg the question: the very issue in dispute is whether the legal relation between the parties with respect to damages caused by using that strip for party wall purposes is one of right-duty, or of no-right-privilege. When the issue is thus disclosed, Pennsylvania history settles it. In some other state, where the history of party wall customs has been different, the right-duty relation might prevail,[4] or, if a statutory privilege had been granted the adjacent owner, such privilege might have to be sustained under the rubric of police power.[5]

The problem of legal causation has its interest even for the tax-gatherer and the brewer. The income tax law of New Zealand permits the taxpayers to deduct expenditures "exclusively incurred in the production of the assessable income." A brewer expended 2,123l. 3s. 11d. for the purpose of defeating the enactment of a prohibitory law at one of the triennial polls which are provided for by the law of New Zealand. In *Ward & Co. v. Commissioner of Taxes* (1922, P. C.) 39 T. L. R. 90, the unfeeling Judicial Committee of the Privy Council refused to allow the brewer to deduct his expenditure for the above purpose from the taxable income of his business. It was contended that "it was inequitable that the Legislature should, on the one hand, force a certain class of traders into a struggle for their very existence, and, on the other hand, treat the reasonable expenses incurred in connection with such struggle as part of the profits assessable to income tax." The court, however, was not dealing with equities but with legal causation, and it held that the expenditure in question "was incurred not for the production of income, but for the purpose of preventing the extinction of the business from which the income was derived, which is quite a different thing."

[3] See COMMENTS (1922) 32 YALE LAW JOURNAL, 157, note 2.

[4] See *Brooks v. Curtis* (1873) 50 N. Y. 644; *Fowler v. Saks* (1890) 18 D. C. 570; 7 L. R. A. 649, note; *Fowler v. Koehler* (1915, D. C.) 43 App. Cas. 349; Ann. Cas. 1916 E 1165, note.

[5] See 20 R. C. L. 1087; *Walker v. Gish* (January 2, 1923) U. S. Sup. Ct., Oct. Term, 1922, No. 135.