

## Headings and Marginal Notations

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### Use of Headings and Marginal Notations in Statutory Interpretation

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Headings for Parts, Divisions, and subdivisions are integral to the *Income Tax Act* and may be used in interpreting a provision.

Marginal notes are the words located at the beginning of a section or subsection of the ITA. They are vestiges of the drafting and amendment process (are a convenient reference when the amendment in Bill form). Marginal notes are generally found at the beginning of each section and act as a descriptive label. Marginal notes do not form part of the ITA, as section 14 of the [Interpretation Act, RSC 1985 c I-21](#), states:

**14.** Marginal notes and references to former enactments that appear after the end of a section or other division in an enactment form no part of the enactment, but are inserted for convenience of reference only.

Despite not forming part of the ITA, courts have used marginal notes as an aid in interpreting provisions.

The most obvious use of headings and marginal notes is a rough guide for orienting oneself within legislation. As part of initial reading, these markers will allow one to gain a rough understanding of the structure of the legislation and the interrelationships between the various components of the legislation. Through drafting convention, provisions are generally grouped together when dealing with the same theme, when referring or sharing the same idea or concept, when aiming at the same purpose, or when used to perform a particular function or related functions.

More substantively, marginal notes are useful in statutory interpretation as part of a contextual analysis of the provision. They can clarify meaning where the words of the provision might otherwise bear various reasonable interpretations or may even demonstrate drafting errors and oversights. Marginal notes are not conclusive, and the weight given to marginal notes is minimal (see [R v Wigglesworth](#), [1987] 2 SCR 541 at 556; [R v McIntosh](#), [1995] 1 SCR 686 at 717; [Francis v Baker](#), [1999] 2 SCR 250 at paras 22 and 42; [Imperial Oil Ltd v Canada](#), [2006 SCC 46](#) at para 57 ).

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