

who contend that "lands" in sec. 191 means "farm lands" only, to shew that it is inconsistent with the context to give to the word "lands" the wider meaning given it in the interpretation section: *ib.*

The distinction between cases such as *Eastern Counties and London and Blackwell R. W. Co. v. Marriage*, 9 H. L. C. 32, in which the heading dealt with read, "And with respect to small portions of intersected land be it enacted as follows," and *Hammersmith, &c., R. W. Co. v. Brand*, L. R. 4 H. L. 171, where the heading was, "And with respect to the construction of the railways and the works connected therewith, be it enacted as follows" (pp. 203 and 208), on the one hand, and, on the other, cases like that now under consideration, where the headings are not "so drawn as to be applicable grammatically to the sections which follow them," is pointed out in *Union Steamship Co. of New Zealand v. Melbourne Harbour Commissioners*, *supra*. In the former class of cases the heading is certainly intended to control the application of the sections under it, while in the latter class the heading rather appears to be inserted for convenience of reference, and its further office to be that it "may properly be . . . used for the purpose of construing any doubtful matter in the sections under that very heading:" per Brett, L.J., in *The Queen v. Local Government Board*, 10 Q. B. D. 319, 321.

But the heading "farm crossings" is given full effect if it is taken to be descriptive of the grade or class of crossing which the railway shall be obliged to provide. If there is anything obscure or ambiguous in sec. 191, it is found in the concluding words, "farmers' implements, carts and other vehicles." If the heading is looked at for the purpose of clearing up any doubt as to whether the qualifying word "farmers'" applies to "carts and other vehicles," as well as to "implements," it then fulfils its legitimate office. This may lead to the application of the qualifying word "farmers'" to all three subjects. But the whole phrase in which these words occur—"convenient and proper for the crossing of the railway by farmers' implements, carts and other vehicles—" is, as already pointed out, restrictive neither of the kinds of properties for which crossings must be provided nor of the uses to which such properties or crossings may be put, but descriptive of the sort and quality of crossing which the railway must make. The heading "farm crossings" is given all the effect and influence to which it is