

CANADIAN CUSTOMS TARIFF, 1907

REPRINT OF THE OFFICIAL CUSTOMS TARIFF,
1907, WITH AMENDMENTS TO DATE



PRESENTED BY MR. SMOOT

MAY 1, 1911.—Ordered to be printed

WASHINGTON
GOVERNMENT PRINTING OFFICE
1911

IN THE SENATE OF THE UNITED STATES,

May 1, 1911.

Ordered, That the Canadian customs tariff act of 1907 be printed
as a Senate document.

Attest:

CHARLES G. BENNETT,

Secretary.

CANADIAN CUSTOMS TARIFF, 1907.

[Reprint of the Official Customs Tariff, 1907, with amendments to date.]

NOTE.—The first figures after each item represent the British preferential tariff, the second the intermediate tariff, and the third carried out the general tariff. See “Tariffs” under “Customs Law and Regulations.” Where figures only are used, as in item 5, the words “per centum ad valorem” shall be implied.

MEANING OF TERMS USED.

1. That unless the context otherwise requires—
 - (a) The initials “M ft.” represent and have the meaning of the words “one thousand feet board measure.”
 - (b) The initials “n. o. p.” represent and have the meaning of the words “not otherwise provided for.”
 - (c) The expression “gallon” means an Imperial gallon.
 - (d) The expression “ton” means 2,000 pounds avoirdupois.
 - (e) The expression “proof,” “proof spirit,” or “proof spirits,” when applied to wines or spirits of any kind, means spirits of a strength equal to that of pure ethyl alcohol compounded with distilled water in such proportions that the resultant mixture shall at a temperature of 62° Fahrenheit have a specific gravity of 0.9187 as compared with that of distilled water at the same temperature.
 - (f) The expression “gauge,” when applied to metal sheets or plates, or to wire, means the thickness as determined by the Imperial Standard Gauge.
 - (g) The expression “in diameter,” when applied to tubing, means the actual inside diameter.
 - (h) The expression “sheet,” when applied to metals, means a sheet or plate not exceeding three-sixteenths of an inch in thickness.
 - (i) The expression “plate,” when applied to metals, means a plate or sheet more than three-sixteenths of an inch in thickness.
 - (j) The initials “p. c.” in any one of the tariff columns in schedule A to these resolutions represent and have the meaning of the words “per centum ad valorem.”
 - (k) The word “free” in any one of the tariff columns in said schedule A means that the goods opposite which the word appears, and to which the tariff in said column applies, may be imported and taken out of warehouse for consumption in Canada, without duty.
 - (l) The expression “iron” includes “steel.”
 - (m) The expression “rolled iron” or “rolled steel” means iron or steel hot-rolled only.

SCHEDULE A.

GROUP 1.

Animals, agricultural products, fish, and provisions.

Tariff items.	Per cent ad valorem.
1. Horses, cattle, sheep, goats, asses, swine, and dogs, for the improvement of stock, under regulations prescribed by the governor in council	Free.
2. Domestic fowls, pure bred, for the improvement of stock, homing or messenger pigeons and pheasants and quails	Free.
3. Bees	Free.
4. Horses over 1 year old, valued at \$50 or less per head, each	\$10; \$12.50; \$12.50
5. Animals, living, n. o. p.	15; 22½; 25
6. Live hogs, per pound	1c.; 1½c.; 1½c.
7. Meats, fresh, n. o. p., per pound	2c.; 2½c.; 3c.
8*†. Canned meats, canned poultry, and game; extracts of meats and fluid beef not medicated, and soups of all kinds	17½; 25; 27½
9. Poultry and game, n. o. p.	12½; 17½; 20
10. Meats, n. o. p., per pound	1½c.; 1¾c.; 2c.
<i>Provided, That the weight of a barrel of pork for duty purposes shall not be less than 200 pounds.</i>	
11. Rennet, raw and prepared	Free.
12. Sausage skins or casings, not cleaned	Free.
13. Lard, lard compound, and similar substances; cottolene and animal stearine of all kinds, n. o. p., per pound	1½c.; 1¾c.; 2c.
14. Tallow	15; 17½; 20
15. Beeswax	5; 7½; 10
16. Eggs, per dozen	2c.; 2½c.; 3c.
17*†. Cheese, per pound	2c.; 3c.; 3c.
18. Butter, per pound	3c.; 4c.; 4c.
19. Cocoa shells and nibs	7½; 10; 10
20. Cocoa paste or "liquor" and chocolate paste or "liquor," not sweetened, in blocks or cakes, and cocoa butter, per pound	2½c.; 3c.; 3c.
21. Cocoa paste or "liquor" and chocolate paste or "liquor," sweetened, in blocks or cakes not less than 2 pounds in weight, per pound	2¾c.; 3½c.; 3½c.
22. Preparations of cocoa or chocolate, in powder form	15; 20; 20
23*†. Preparations of cocoa or chocolate, n. o. p.	22½; 32½; 35
24. Chicory, raw or green, per pound	2c.; 2½c.; 3c.

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff items.	Per cent ad valorem.
25. Chicory, kiln-dried, roasted or ground; extract of coffee, n. o. p., or substitutes therefor of all kinds, per pound.....	2c.; 2½c.; 3c.
26. Coffee, roasted or ground, and all imitations thereof, and substitutes therefor, including acorn nuts, n. o. p., per pound.....	1½c.; 1¾c.; 2c.
27. Coffee, roasted or ground, when not imported direct from the country of growth and production, per pound.....	1½c.; 1¾c.; 2c.
And.....	10; 10; 10
28. Tea and green coffee imported direct from the country of growth and production, and tea and green coffee purchased in bond in the United Kingdom.....	Free.
29. Tea and green coffee, n. o. p.....	10; 10; 10
30. Ginger and spices, unground, n. o. p.....	10; 12½; 12½
31. Ginger and spices, ground, n. o. p., per pound.....	3c.; 3c.; 3c.
And.....	7½; 10; 10
32. Nutmegs and mace, whole or unground.....	12½; 17½; 20
33. Nutmegs and mace, ground.....	20; 27½; 30
34. Mustard, ground.....	17½; 25; 27½
35. Hops, per pound.....	4c.; 6c.; 7c.
36. Compressed yeast, in bulk or mass of not less than 50 pounds, per pound.....	2c.; 2½c.; 3c.
37. Compressed yeast, in packages weighing less than 50 pounds, the weight of the package to be included in the weight for duty, per pound.....	4c.; 5c.; 6c.
38. Yeast cakes, the weight of the package to be included in the weight for duty, per pound.....	4c.; 5c.; 6c.
39. Starch, including cornstarch, potato starch, potato flour, and all preparations having the qualities of starch, the weight of the package to be included in the weight for duty, per pound.....	1c.; 1½c.; 1½c.
39a. Rice flour, sago flour, and tapioca flour, per pound.....	¾c.; 1c.; 1c.
40. Salt, for the use of the sea or gulf fisheries.....	Free.
41. Salt, n. o. p., in bags, barrels, and other coverings, per 100 pounds.....	Free; 6½c.; 7½c.
Bags, barrels, and other usual coverings, used in the importation of the salt specified in this item.....	Free; 25; 25
42. Salt, in bulk, n. o. p., per 100 pounds.....	Free; 4c.; 5c.
43. Condensed milk, the weight of the package to be included in the weight for duty, per pound.....	2c.; 3c.; 3½c.
44. Condensed coffee with milk.....	20; 27½; 30
45. Milk foods, n. o. p., prepared cereal foods, in packages not exceeding 25 pounds weight each.....	17½; 22½; 25
46. Prepared cereal foods, n. o. p.....	15; 17½; 20
46a. Dutiable breadstuffs, grain, flour, and meal of all kinds, when damaged by water in transit or prior to importation into Canada.....	15; 22½; 25
47. Beans, n. o. p., per bushel.....	15c.; 22½c.; 25c.
48. Peas, n. o. p., per bushel.....	10c.; 12½c.; 15c.
49. Buckwheat, per bushel.....	10c.; 12½c.; 15c.
50. Buckwheat meal or flour, per 100 pounds.....	35c.; 45c.; 50c.

Tariff items.	Per cent ad valorem.
51. Pot, pearl, rolled, roasted, or ground barley	20; 27½; 30
52. Barley, n. o. p., per bushel	10c.; 12½c.; 15c.
53. Cornmeal, per barrel	20c.; 22½c.; 25c.
54. Indian corn for purposes of distillation, subject to regulations to be approved by the governor in council, per bushel	7½c.; 7½c.; 7½c.
55. Indian corn, not for purposes of distillation, and under regulations prescribed by the minister of customs, per bushel	Free.
56. Oats, per bushel	7c.; 9c.; 10c.
57. Oatmeal and rolled oats, per 100 pounds	40c.; 50c.; 60c.
58. Rye, per bushel	7c.; 9c.; 10c.
59. Rye flour, per barrel	33c.; 45c.; 50c.
60. Wheat, per bushel	8c.; 10c.; 12c.
61. Wheat flour, per barrel	40c.; 50c.; 60c.
62. Rice, uncleaned, unhulled, or paddy	Free.
63. Rice, cleaned, per 100 pounds	50c.; 65c.; 75c.
64. Sago and tapioca	17½; 25; 27½
65. Biscuits, not sweetened	15; 22½; 25
66. Biscuits, sweetened	17½; 25; 27½
67*†‡. Macaroni and vermicelli, per 100 pounds	75c.; \$1; \$1.25
68. Linseed-oil cake and linseed-oil-cake meal, cottonseed cake and cottonseed-cake meal, and palm-nut cake and palm-nut-cake meal	Free.
69. Hay and straw, per ton	\$1.65; \$1.75; \$2
70. Flaxseed, per bushel	7½c.; 10c.; 10c.
71. Seed of timothy and clover	5; 10; 10
71a. Field and garden seeds not specified as free, valued at not less than \$5 per pound, in packages weighing not less than 1 ounce each	5; 10; 10
72*†. Garden, field, and other seeds for agricultural or other purposes, n. o. p., sunflower, canary, hemp, and millet seed, when in packages weighing over 1 pound each	5; 10; 10
73. Garden, field, and other seeds for agricultural or other purposes, n. o. p., sunflower, canary, hemp, and millet seed, when in packages weighing 1 pound each or less	15; 22½; 25
74. Seeds, viz, annatto, beet, carrot, turnip, mangold, mustard, sowing rapeseed and mushroom spawn	Free.
75. Aromatic seeds which are not edible and are in a crude state, and not advanced in value or condition by grinding or refining, or by any other process of manufacture, viz, anise, anise star, caraway, cardamom, coriander, cumin, fennel, and fenugreek	Free.
76. Seed peas and seed beans, from the United Kingdom	Free.
77. Beans, viz, tonquin and vanilla, crude only; locust beans; coco beans, not roasted, crushed, or ground; locust-bean meal	Free.
78*†. Florist stock, viz, palms, ferns, rubber plants (Ficus), gladiolus, cannas, dahlias, and pæonias	15; 22½; 25

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

‡ See Treaty Import Duties, Italy, p. 66.

Tariff items.

Per cent
ad valorem.

79. Florist stock, viz, azaleas, rhododendrons, pot-grown lilacs, rose stock and other stock for grafting, seedling carnation stock, araucarias, bulbs, corms, tubers, rhizomes, and dormant roots, n. o. p.; seedling stock for grafting, viz, plum, pear, peach, and other fruit trees	Free.
80. Trees, n. o. p., and teasels	Free.
81*†. Trees, viz, apple, cherry, peach, pear, plum, and quince, of all kinds, and small peach trees known as June buds, each	2c.; 2½c.; 3c.
82*†. Grape vines; gooseberry, raspberry, currant, and rose bushes; fruit plants, n. o. p.; trees, plants, and shrubs, commonly known as nursery stock, n. o. p.	12½; 17½; 20
83. Potatoes, n. o. p., per bushel	12½c.; 17½c.; 20c.
84. Sweet potatoes and yams, per bushel	7c.; 9c.; 10c.
85. Tomatoes, fresh	20; 27½; 30
86*†‡. Tomatoes and other vegetables, including corn and baked beans, in cans or other air-tight packages, n. o. p., the weight of the cans or other packages to be included in the weight for duty, per pound	1c.; 1¼c.; 1½c.
87. Vegetables, n. o. p.	15; 27½; 30
88*†. Pickles, sauces, and catsups, including soy	25; 32½; 35
89. Olives in brine, not bottled	20; 27½; 30
90. Fruits, viz: Bananas, plantains, pineapples, pomegranates, guavas, mangoes, wild blueberries, wild strawberries, and wild raspberries	Free.
91. Citron, lemon, and orange rinds in brine	Free.
92. Apples, per barrel	25c.; 35c.; 40c.
93. Apples, dried, desiccated, or evaporated, and other dried, desiccated, or evaporated fruits, n. o. p.	17½; 22½; 25
94*†. Dates and figs, dried, per 100 pounds	40c.; 55c.; 55c.
95. Blackberries, gooseberries, raspberries, strawberries, cherries, and currants, n. o. p., the weight of the package to be included in the weight for duty, per pound	1½c.; 1¾c.; 2c.
96. Cranberries and fruits, n. o. p.	17½; 22½; 25
97. Pears, quinces, apricots, and nectarines, n. o. p., per 100 pounds	35c.; 45c.; 50c.
97a. Plums, per bushel	20c.; 20c.; 30c.
98. Melons, each	2c.; 2½c.; 3c.
99*†. Prunes and dried plums, unpitted; raisins and dried currants, per pound	½c.; ¾c.; ¾c.
100. Grapes, per pound	1½c.; 1¾c.; 2c.
101. Oranges, shaddocks, or grape fruit, lemons, and limes	Free.
102. Peaches, n. o. p., the weight of the package to be included in the weight for duty, per 100 pounds	67c.; 90c.; \$1
103. Fruits preserved in brandy, or preserved in other spirits, and containing not more than 40 per cent of proof spirit in the liquid contents thereof	50; 50; 50
104. Fruits preserved in brandy, or preserved in other spirits, and containing more than 40 per cent of proof spirit in the liquid contents thereof, per gallon, \$2.40; \$2.40; \$2.40; and	30; 30; 30

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

‡ See Treaty Import Duties, Italy, p. 66.

Tariff items.

Per cent
ad valorem.

105*†. Fruits in air-tight cans or other air-tight packages, n. o. p., the weight of the cans or other packages to be included in the weight for duty, per pound	1½c.; 2c.; 2¼c.
106. Jellies, jams, preserves, and condensed mince meats, per pound	2¼c.; 3c.; 3¼c.
107. Preserved ginger	20; 27½; 30
108. Honey, in the comb or otherwise, and imitations thereof, per pound	2c.; 2½c.; 3c.
109*†. Almonds, walnuts, Brazil nuts, pecans, and shelled peanuts, n. o. p., per pound	1¾c.; 2c.; 2c.
110. Coconuts, n. o. p., per 100	65c.; 90c.; \$1
111. Coconuts, when imported from the place of growth, by ship, direct to a Canadian port, per 100	30c.; 45c.; 50c.
112*†. Nuts of all kinds, n. o. p., per pound	1¾c.; 2c.; 2c.
113. Coconut, desiccated, sweetened or not, per pound	3c.; 4c.; 5c.
114*†. Nuts, shelled, n. o. p., per pound	3c.; 3½c.; 4c.
115. Mackerel, per pound	½c.; ¾c.; 1c.
116. Herrings, pickled or salted, per 100 pounds	35c.; 45c.; 50c.
117. Salmon, fresh, pickled, or salted, per pound	½c.; ¾c.; 1c.
118. All other fish, fresh, pickled, or salted, per pound	½c.; ¾c.; 1c.
119. Fish, smoked or boneless, per pound	½c.; ¾c.; 1c.
120*†. Anchovies, sardines, sprats, and other fish, packed in oil or otherwise, in tin boxes, the weight of the tin box to be included in the weight for duty:	
(a) When weighing over 20 ounces and not over 36 ounces each, per box	3½c.; 5c.; 6c.
(b) When weighing over 12 ounces and not over 20 ounces each, per box	2½c.; 4c.; 4½c.
(c) When weighing over 8 ounces and not over 12 ounces each	2c.; 3c.; 3½c.
(d) When weighing 8 ounces each or less, per box,	1½c.; 2c.; 2½c.
121*†. Fish, preserved in oil, n. o. p.	20; 30; 35
122. Dried fish, per pound	¾c.; ¾c.; 1c.
123. Salmon and all other fish, prepared or preserved, including oysters, n. o. p.	17½; 27½; 30
124. Oysters, shelled, in bulk, per gallon	7c.; 9c.; 10c.
125. Oysters, shelled, in cans not over 1 pint, including the duty on the cans, per can	2c.; 2½c.; 3c.
126. Oysters, shelled, in cans over 1 pint and not over 1 quart, including the duty on the cans, per can	3c.; 4½c.; 5c.
127. Oysters, shelled, in cans exceeding 1 quart in capacity, including the duty on the cans, per quart	3c.; 4½c.; 5c.
<i>Provided, That a fraction over a quart shall be computed as a quart for duty purposes under this item.</i>	
128. Oysters in the shell	17½; 22½; 25
129. Oysters, seed and breeding, imported for the purpose of being planted in Canadian waters	Free.
130. Turtles	Free.
131. Leeches	Free.
132. Live fish and fish eggs, for propagating purposes	Free.
133. All other articles the produce of the fisheries, n. o. p.	15; 20; 25

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

GROUP 2.

Sugar, molasses, and manufactures thereof.

- | Tariff items. | Per cent
ad valorem: |
|--|-------------------------|
| 134. All sugar above No. 16, Dutch standard in color, and all refined sugars of whatever kinds, grades, or standards, testing not more than 88° by the polariscope, per 100 pounds----- | 72c.; 98c.; \$1.08 |
| And for each additional degree over 88° per 100 pounds-- | 1c.; 1½c. |
| <i>Provided</i> , That fractions of five-tenths of a degree or less shall not be subject to duty, and that fractions of more than five-tenths shall be dutiable as a degree. | |
| <i>Provided</i> , That refined sugar shall be entitled to entry under the British preferential tariff upon evidence satisfactory to the minister of customs that such refined sugar has been manufactured wholly from raw sugar produced in the British colonies and possessions, and not otherwise. | |
| 135. Sugar, n. o. p., not above No. 16 Dutch standard in color, sugar drainings or pumpings drained in transit, melado or concentrated melado, tank bottoms, sugar concrete, and molasses testing over 56° and not more than 75° by the polariscope, per 100 pounds-- | 31½c.; 45c.; 52c. |
| And for each additional degree over 75°, per 100 pounds-- | 1c.; 1½c. |
| <i>Provided</i> , That fractions of five-tenths of a degree or less shall not be subject to duty, and that fractions of more than five-tenths shall be dutiable as a degree. | |
| <i>Provided</i> , That all raw sugar, including sugar specified in this item, the produce of any British colony or possession, shall be entitled to entry under the British preferential tariff, when imported direct into Canada from any British colony or possession. | |
| 135a. Raw sugar as described in tariff item 135, when imported to be refined in Canada by Canadian sugar refiners to the extent of twice the quantity of sugar refined during the calendar years 1906, 1907, and 1908, by such refiners from sugar produced in Canada from Canadian beet root under regulations by the minister of customs, per 100 pounds, testing not more than 75° by the polariscope----- | 31½c.; 31½c.; 31½c. |
| And per 100 pounds for each additional degree over 75°-- | 1c.; 1c. |
| <i>Provided</i> , That sugar imported under this item shall not be subject to special duty. This item to expire Dec. 31, 1909. | |
| 135b. Raw sugar as described in tariff item 135, when imported to be refined in Canada by Canadian sugar refiners, to the extent of twice the quantity of sugar refined during the calendar years 1909, 1910, and 1911, by such refiners from sugar produced from Canadian | |

Tariff items.

Per cent
ad valorem.

- beet root, and an equal quantity of sugar to that refined during the calendar years 1912 and 1913 by such refiners from sugar produced in Canada from Canadian beet root—the whole under regulations by the minister of customs—per 100 pounds, testing not more than 75° by the polariscope.----- 31½c.; 31½c.; 31½c.
 And per 100 pounds for each additional degree over 75°----- 1c.; 1c.; 1c.
Provided, That sugar imported under this item shall not be subject to special duty.
 This item to expire Dec. 31, 1914.
- 135c. Raw sugar as described in tariff item 135, when imported to be refined in Canada by any sugar refining company not engaged in refining sugar from the product of Canadian beet root, to the extent of one-fifth of the weight of sugar refined from raw sugar by such refining company in Canada during the calendar year in which such raw sugar is imported—under regulations by the minister of customs—per 100 pounds, testing not more than 75° by the polariscope.----- 31½c.; 31½c.; 31½c.
 And per 100 pounds for each additional degree over 75°----- 1c.; 1c.; 1c.
Provided, That sugar imported under this item shall not be subject to special duty.
136. Molasses produced in the process of the manufacture of cane sugar from the juice of the cane without any admixture with any other ingredient, when imported direct from the place of production or its shipping port, in the original package in which it was placed at the point of production and not afterwards subjected to any process of treating or mixing, testing by the polariscope not less than 35° nor more than 56°, under regulations prescribed by the minister of customs, per gallon----- 2½c.; 3c.
137. Molasses, testing not more than 56° by the polariscope, the produce of any British country, entitled to the benefits of the British preferential tariff, when produced from sugar-cane and imported direct by ship from the country of production or from any British country, in the original package in which it was placed at the point of production, and not afterwards subjected to any process of treating or mixing----- Free.
Provided, however, That the said molasses may be transferred in bond under excise regulations for purposes of distillation.
- 137a. Molasses of cane, testing under 35° by polariscope, when imported for use exclusively in the manufacture of compressed food for live stock----- Free.
138. Maple sugar and maple sirup----- 15; 17½; 20.
139. Glucose or grape sugar, glucose sirup, and corn sirup, or any sirups containing an admixture thereof, per 100 pounds----- 40c.; 55c.; 62½c.

Tariff items.	Per cent ad valorem.
140. Sirups and molasses of all kinds, the product of the sugar cane or beet, n. o. p., and all imitations thereof or substitutes therefor, per 100 pounds.....	35c.; 45c.; 50c.
141*†. Sugar candy and confectionery of all kinds, including sweetened gums, candied peel, candied pop-corn, candied fruits, candied nuts, flavoring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings, and all other confections containing sugar.....	22½; 32½; 35.

GROUP 3.

Tobacco, and manufactures thereof.

Tariff items.	Per cent ad valorem.
142. Tobacco, unmanufactured, for excise purposes under conditions of the inland-revenue act.....	Free.
143. Cigars and cigarettes, the weight of cigars to include bands and ribbons, and the weight of cigarettes to include the paper covering, per pound.....	\$3; \$3; \$3.
And.....	25; 25; 25.
144. Cut tobacco, per pound.....	55c.; 55c.; 55c.
145. Manufactured tobacco, n. o. p., and snuff, per pound....	50c.; 50c.; 50c.

GROUP 4.

Spirits, wines, and other beverages.

Tariff items.	Per cent ad valorem.
146. Ale, beer, porter, and stout, when imported in casks or otherwise than in bottle, per gallon.....	16c.; 16c.; 16c.
147. Ale, beer, porter, and stout, when imported in bottles, per gallon.....	24c.; 24c.; 24c.
Provided, That six quart bottles, or twelve pint bottles, shall be held to contain one gallon.	
148. Cider, not clarified or refined, per gallon.....	5c.; 5c.; 5c.
149. Cider, clarified or refined, per gallon.....	10c.; 10c.; 10c.
150. Lime juice and fruit juices, fortified with or containing not more than 25 per cent of proof spirits, per gallon..	60c.; 60c.; 60c.
151. Lime juice and fruit juices, fortified with or containing more than 25 per cent of proof spirits, per gallon....	\$2.40; \$2.40; \$2.40.
And.....	30; 30; 30.
152*†‡. Lime juice and other fruit sirups and fruit juices, n. o. p.	15; 17½; 20.
153. Lime juice, crude only.....	Free.
154. Mineral waters, natural, not in bottle, under regulations prescribed by the minister of customs.....	Free.
155. Ice.....	Free.

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

‡ See Treaty Import Duties, Italy, p. 66.

Tariff items.

Per cent
ad valorem.

156*†. Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine, n. o. p.; gin of all kinds, n. o. p.; rum, whisky, and all spirituous or alcoholic liquors, n. o. p.; amyl alcohol or fusel oil, or any substance known as potato spirit or potato oil; methyl alcohol, wood alcohol, wood naphtha, pyroxylic spirit or any substance known as wood spirit or methylated spirits, absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, n. o. p.; cordials and liqueurs of all kinds, n. o. p.; mescal, pulque, rum shrub, schiedam and other schnapps; tafia, angostura and similar alcoholic bitters or beverages; and wines, n. o. p., containing more than 40 per cent of proof spirit, per gallon of the strength of proof----- \$2.40; \$2.40; \$2.40.

Provided, As to all the goods specified in this item when of less strength than the strength of proof, that no reduction or allowance shall be made in the measurement thereof for duty purposes, below the strength of 15 per cent under proof.

Provided also, That when the goods specified in this item are of greater strength than the strength of proof, the measurement thereof and the amount of duty payable thereon shall be increased in proportion for any greater strength than the strength of proof.

Provided further, That bottles and flasks and packages of gin, rum, whisky, and brandy of all kinds, and imitations thereof, shall be held to contain the following quantities (subject to the provisions for addition or deduction in respect of the degree of strength), viz:

Bottles, flasks, and packages, containing not more than three-fourths of a gallon per dozen, as three-fourths of a gallon per dozen.

Bottles, flasks, and packages containing more than three-fourths of a gallon but not more than 1 gallon per dozen, as 1 gallon per dozen.

Bottles, flasks, and packages containing more than 1 gallon but not more than $1\frac{1}{2}$ gallons per dozen, as $1\frac{1}{2}$ gallons per dozen.

Bottles, flasks, and packages containing more than $1\frac{1}{2}$ gallons but not more than 2 gallons per dozen, as 2 gallons per dozen.

Bottles, flasks, and packages containing more than 2 gallons but not more than $2\frac{1}{2}$ gallons per dozen, as $2\frac{1}{2}$ gallons per dozen.

Bottles, flasks, and packages containing more than $2\frac{1}{2}$ gallons but not more than 3 gallons per dozen, as 3 gallons per dozen.

Bottles, flasks, and packages containing more than 3 gallons but not more than $3\frac{1}{2}$ gallons per dozen, as $3\frac{1}{2}$ gallons per dozen.

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff items.

Per cent
ad valorem.

Provided further, That bottles or phials of liquors for special purposes, such as samples not for sale to the trade, may be entered for duty according to actual measurement, under regulations prescribed by the minister of customs.

157. Ethyl alcohol, when imported by the department of inland revenue or by a person licensed by the minister of inland revenue, to be denatured for use in the arts and industries, and for fuel, light, and power, to be entered at ports prescribed by regulation of the ministers of customs and inland revenue, subject to the inland-revenue act and to the regulations of the department of inland revenue.----- Free.
158. Methyl alcohol, when imported by the department of inland revenue or by a person licensed by the minister of inland revenue, to be used in denaturing alcohol for use in the arts and industries, and for fuel, light, and power, to be entered at ports prescribed by regulation of the ministers of customs and inland revenue, subject to the inland-revenue act and to the regulations of the department of inland revenue, per proof gallon.----- 20c.;
20c.; 20c.
- Provided*, That the governor in council may, by order in council, reduce or abolish the duty specified in this item.
- 159††. Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures, or medicines, or ethereal and spirituous fruit essences, n. o. p., per gallon----- \$2.40; \$2.40; \$2.40.
And----- 30c.; 30c.; 30.
- 160*†. Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth, and skin washes, and other toilet preparations containing spirits of any kind:
- (a) When in bottles or flasks containing not more than 4 ounces each----- 50c.; 50c.; 50c.
- (b) When in bottles, flasks, or other packages containing more than 4 ounces each, per gallon----- \$2.40; \$2.40; \$2.40
And----- 40c.; 40c.; 40c.
161. Nitrous ether, sweet spirits of niter and aromatic spirits of ammonia, per gallon----- \$2.40; \$2.40; \$2.40
And----- 30c.; 30c.; 30c.
- 162*†. Medicinal or medicated wines, including vermouth and ginger wine, containing not more than 40 per cent of proof spirits----- 50c.; 50c.; 50c.
- 163*††. Wines of all kinds, n. o. p., including orange, lemon, strawberry, raspberry, elder, and currant wines, containing 26 per cent or less of proof spirit, whether imported in wood or in bottles, per gallon----- 25c.; 25c.; 25c.
And----- 30c.

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

†† See Treaty Import Duties, Italy, p. 66.

Tariff items.

Per cent
ad valorem.

And in addition thereto, for each degree of strength in excess of 26 per cent of proof spirit until the strength reaches 40 per cent of proof spirit..... 3c.; 3c.; 3c.

Provided, That 6 quart bottles, or 12 pint bottles shall be held to contain a gallon for duty purposes under this item.

164. Wines of all kinds, except sparkling wines, containing not more than 40 per cent of proof spirit, whether imported in wood or in bottles (6 quart bottles or 12 pint bottles to be held to contain a gallon), when the produce or manufacture of any British colony or territory in the South African customs union convention, per gallon..... 25c.; 25c.; 25c.

- 165*†‡. Champagne and all other sparkling wines:

(a) In bottles containing each not more than a quart but more than a pint (old wine measure), per dozen bottles..... \$3.30; \$3.30; \$3.30

And 30c.

(b) In bottles containing not more than a pint each, but more than one-half pint (old wine measure), per dozen bottles..... \$1.65; \$1.65; \$1.65

And 30c.

(c) In bottles containing one-half pint each or less, per dozen bottles..... 82c.; 82c.; 82c.

And 30c.

(d) In bottles containing over 1 quart each (old wine measure), per gallon..... \$1.50; \$1.50; \$1.50

And 30c.

166. Acetone and amyl acetate..... 30c.; 30c.; 30c.

167. Malt, whole, crushed or ground, and malt flour containing not less than 50 per cent of malt, upon entry for warehouse, subject to excise regulations, per 100 pounds..... 45c.; 45c.; 45c.

168. Malt flour containing less than 50 per cent in weight of malt; also extract of malt, fluid or not, including grain molasses—all articles in this item upon valuation without British or foreign excise duties, under regulations by the Minister of Customs..... 35c.; 35c.; 35c.

GROUP 5.

Pulp, paper, and books.

Tariff items.

Per cent
ad valorem.

- 169*†. Books, viz: Novels or works of fiction, or literature of a similar character, unbound or paper bound or in sheets, but not to include Christmas annuals or publications commonly known as juvenile and toy books. 15c.; 22½c.; 25c.

170. Freight rates for railways, and telegraph rates, bound in book or pamphlet form, and time-tables of railways outside of Canada..... 15c.; 22½c.; 25c.

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

‡ See Treaty Import Duties, Italy, p. 66.

Tariff items.

Per cent
ad valorem.

- 171*†. Books, printed, periodicals and pamphlets, or parts thereof, n. o. p., not to include blank account books, copy books, or books to be written or drawn upon. . . . 5c.; 10c.; 10c.
172. Books, viz: Books on the application of science to industries of all kinds, including books on agriculture, horticulture, forestry, fish and fishing, mining, metallurgy, architecture, electric and other engineering, carpentry, shipbuilding, mechanism, dyeing, bleaching, tanning, weaving and other mechanic arts, and similar industrial books; also including books printed in any language other than the English and French languages, or in any two languages not being English or French, or in any three or more languages; and Bibles, prayer books, psalm and hymn books, religious tracts, and Sunday-school-lesson pictures Free.
173. Books, embossed, and grooved cards for the blind, and books for the instruction of the deaf and dumb and blind; maps and charts for the use of schools for the blind Free.
174. Books printed by any government or by any association for the promotion of science or letters, and official annual reports of religious or benevolent associations, and issued in the course of proceedings of the said associations to their members, and not for the purpose of sale or trade. Free.
175. Books, not printed or reprinted in Canada, which are included and used as textbooks in the curriculum of any university, college, or school in Canada; books specially imported for the bona fide use of incorporated mechanics' institutes, public libraries, libraries of universities, colleges, and schools, or for the library of any incorporated medical, law, literary, scientific, or art association or society, and being the property of the organized authorities of such library and not in any case the property of individuals—the whole under regulations prescribed by the minister of customs—provided that importers of books who have sold the same for the purpose mentioned in this item shall, upon proof of sale and delivery for such purpose, be entitled to a refund of any duty paid thereon. Free.
176. Books, bound or unbound, which have been printed and manufactured more than 12 years. Free.
177. Admiralty charts, manuscripts, and insurance maps, and album insides of paper; pictorial illustrations of insects or similar studies, when imported for the use of colleges, schools, and scientific and literary societies Free.
178. Advertising and printed matter, viz: Advertising pamphlets, advertising show cards, illustrated advertising periodicals; price books, catalogues, and price lists; advertising almanacs and calendars; patent medicine

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff items.

Per cent
ad valorem.

- or other advertising circulars, fly sheets or pamphlets; advertising chromos, chromotypes, oleographs, or like work produced by any process other than hand painting or drawing, and having any advertisement or advertising matter printed, lithographed, or stamped thereon or attached thereto, including advertising bills, folders, and posters, or other similar artistic work, lithographed, printed, or stamped on paper or cardboard for business or advertisement purposes, n. o. p., per pound 10c.; 15c.; 15c.
179. Labels for cigar boxes, fruits, vegetables, meats, fish, confectionery, or other goods or wares; shipping, price, or other tags, tickets, or labels, and railroad or other tickets, whether lithographed or printed, or partly printed, n. o. p. 22½c.; 32½c.; 35c.
- 180.*† Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, decalcomania transfers of all kinds, engravings or prints or proofs therefrom, and similar works of art, n. o. p.; blue-prints, building plans, maps, and charts, n. o. p. 15c.; 22½c.; 22½c.
181. Bank notes, bonds, bills of exchange, checks, promissory notes, drafts, and all similar work, unsigned, and cards or other commercial blank forms printed or lithographed, or printed from steel or copper or other plates, and other printed matter, n. o. p. 22½c.; 32½c.; 35c.
182. Printed music, bound or in sheets, and music for mechanical piano players 5c.; 7½c.; 10c.
183. Newspapers, or supplemental editions, or parts thereof, partly printed and intended to be completed and published in Canada 15c.; 22½c.; 25c.
184. Newspapers, and quarterly, monthly, and semimonthly magazines, and weekly literary papers, unbound; and tailors', milliners', and mantle-makers' fashion plates .. Free.
185. Adhesive felt for sheathing vessels Free.
186. Hemp paper, made on 4-cylinder machines and calendered to between 0.006 and 0.008 inch thickness, adapted for the manufacture of shot shells; and feltboard, sized and hydraulic pressed, and covered with paper or uncovered, adapted for the manufacture of gun wads Free.
187. Albumenized and other papers and films chemically prepared for photographers' use 15c.; 25c.; 30c.
188. Plain basic photographic paper, baryta coated, adapted for use exclusively in manufacturing albumenized or sensitized photographic paper Free.
189. Tubes and cones of all sizes, made of paper, adapted for winding yarns thereon Free.
190. Union collar cloth paper, in rolls or sheets, not glossed or finished 10c.; 12½c.; 15c.
191. Union collar cloth paper, in rolls or sheets, glossed or finished 12½c.; 17½c.; 20c.

*See French Treaty, p. 52.

†See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff items.

Per cent
ad valorem.

192. Strawboard, millboard, and cardboard, not pasted or coated; tarred paper, feltboard, sandpaper, glass or flint paper, and emery paper, or emery cloth 15c.; 22½c.; 25c.
193. Paper sacks or bags of all kinds, printed or not 15c.; 25c.; 27½c.
194. Playing cards, per pack 5c.; 7c.; 8c.
195. Paper hanging or wall papers, borders or bordering, and window blinds of paper of all kinds 22½c.; 32½c.; 35c.
196. News printing paper and all printing paper, in sheets and rolls, valued at not more than 2¼ cents per pound 10c.; 12½c.; 15c.
197. Paper of all kinds, n. o. p 15c.; 22½c.; 25c.
198. Ruled and border and coated papers, boxed papers, pads not printed, papier-mâché ware, n. o. p 22½c.; 32½c.; 35c.
199. Papeteries, envelopes, and all manufactures of paper, n. o. p 22½c.; 32½c.; 35c.
200. Pulp of wood or of straw 15c.; 22½c.; 25c.
201. Matrix paper, not being tissue paper, adapted for use in printing Free.
202. Boot and shoe patterns manufactured of paper 10c.; 12½c.; 15c.

GROUP 6.

Chemicals, drugs, oils, and paints.

Tariff items.

Per cent
ad valorem.

203. Nonedible seeds, beans, nuts, berries, plants, weeds, barks, and woods, in a crude state or chipped or ground, and extracts and preparations thereof, and chemical compounds composed of two or more acids or salts soluble in water, adapted for dyeing or tanning; tumeric, nutgalls and extracts thereof; indigo, indigo paste and extracts of; aniline and coal-tar dyes, soluble in water, in bulk or packages of not less than 1 pound weight; aniline oil, crude; aniline salts, alizarin and artificial alizarin; annatto, liquid or solid; iron liquor, being solution of acetate or nitrate of iron adapted for dyeing and calico printing; red liquor, being a crude acetate of aluminum prepared from pyroligneous acid and adapted for dyeing and calico printing Free.
204. Drugs, such as barks, flowers, roots, beans, berries, balsams, bulbs, fruits, insects, grains, gums, and gum resins, herbs, leaves, nuts, fruit and stem seeds, which are not edible and which are in a crude state and not advanced in value by refining or grinding, or any other process of manufacture, n. o. p Free.
205. Roots, medicinal, viz: Alkanet, crude, crushed, or ground; aconite, calumba, folia digitalis, gentian, ginseng, jalap, ipecacuanha, iris, orris root, licorice, sarsaparilla, squills, taraxacum, rhubarb, and valerian, unground Free.

Tariff Items.

Per cent
ad valorem.

206. Dragon's blood; fuller's earth, in bulk only, not prepared for toilet or other purposes; litmus and all lichens, prepared or not prepared; musk, in pods or in grain; vaccine and ivory vaccine points; quassia juice, bacteriological products or serum for subcutaneous injection; saffron, saffron cake, safflower, and extracts of; quinine, salts of; cochineal; ferment cultures to be used in butter making Free.
207. Blood albumen, egg albumen, and egg yoke 5; 7½; 10
208. Boracic acid and borax in packages of not less than 25 pounds weight; hydrofluo-silicic acid; oxalic acid; tannic acid; ammonia, sulphate of; sal ammoniac and nitrate of ammonia; cyanide of potassium, cyanide of sodium, and cyanogen bromide, for reducing metals in mining operations; antimony salts, viz: Tartar emetic, chlorine and lactate (antimonine); arsenous oxide; oxide of cobalt; oxide of tin; bichloride of tin; tin crystals, oxide of copper; precipitate of copper, crude; sulphate of copper (blue vitriol); verdigris or subacetate of copper, dry; sulphate of iron (copperas); sulphate of zinc; chloride of zinc; sulphur and brimstone, crude or in roll or flour; cream of tartar, in crystals or argols; tartaric acid crystals; chloride of lime and hypochlorite of lime, in packages of not less than 25 pounds weight; iodine, crude; bromine; phosphorus; sulphide of arsenic. Free.
209. Potash, chlorate of, not further prepared than ground; potash, muriate, sulphate, and bichromate of, crude; salpeter or nitrate of potash; red and yellow prussiate of potash Free.
- 209a. Potash, pearl ash, and caustic potash:
1. When in packages of not less than 25 pounds weight each Free.
 2. When in packages of less than 25 pounds weight each 10; 12½; 15
210. Peroxide of soda; soda, sulphate of, crude; known as salt cake; barilla or soda ash; silicate of soda in crystals or in solution; bichromate of soda; nitrate of soda or cubic niter; sal soda; sulphide of sodium; nitrite of soda; arseniate, binarseniate, chlorate, bisulphite and stannate of soda; prussiate of soda and sulphite of soda Free.
- 210a. Caustic soda:
1. When in packages of not less than 25 pounds weight each Free.
 2. When in packages of less than 25 pounds weight each 10; 12½; 15
211. Alumina and chloride of aluminum, or chloralum Free.
212. Sulphate of alumina or alum cake; and alum in bulk, ground or unground, but not calcined Free; 10; 10
- 213*†. Acid, acetic and pyroligneous, n. o. p., and vinegar: Per gallon of any strength not exceeding the strength of proof 10c.; 12½c.; 15c.

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff items.

Per cent
ad valorem.

- And in addition thereto, for each degree of strength in excess of the strength of proof----- $1\frac{1}{2}$ c.; $1\frac{3}{4}$ c.; 2c.
- Provided*, That the strength of proof shall be held to be equal to 6 per cent of absolute acid, and shall be determined in the manner prescribed by the governor in council.
214. Acid, acetic, crude, and pyroligneous, crude, of any strength not exceeding 30 per cent----- 15; $22\frac{1}{2}$; 25
215. Stearic acid----- $12\frac{1}{2}$; $17\frac{1}{2}$; 20
216. Nitric acid and all other acids, n. o. p----- 15; 20; $22\frac{1}{2}$
217. Sulphuric and muriatic acid, per 100 pounds. $17\frac{1}{2}$ c.; $22\frac{1}{2}$ c.; 25c.
218. Acid phosphate, not medicinal----- $12\frac{1}{2}$; $17\frac{1}{2}$; 20
219. Sulphuric ether, chloroform, and solutions of peroxides of hydrogen----- 15; $22\frac{1}{2}$; 25
- 219a. Nonalcoholic liquid preparations for disinfecting, dipping, or spraying, n. o. p----- 20; 25; 25
- 220*†. All medicinal, chemical, and pharmaceutical preparations compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, and oils, n. o. p.:
 (a) When dry----- 20; 25; 25
 (b) All others----- 50; 50; 50
- Provided*, That drugs, pill-mass, and preparations, not including pills or medicinal plasters, recognized by the British or the United States Pharmacopœia, or the French Codex as official, shall not be held to be covered by this item;
- Provided also*, That any article in this item containing more than 40 per cent of proof spirit shall be rated for duty at, per gallon---- \$2.40; \$2.40; \$2.40
- And----- 30; 30; 30
221. Opium, crude, the outward ball or covering to be free, of duty, per pound----- \$1; \$1; \$1
222. Opium, powdered, per pound----- \$1.35; \$1.35; \$1.35
223. Opium, prepared for smoking, per pound----- \$5; \$5; \$5
224. Paraffin wax and sealing wax----- 15; $22\frac{1}{2}$; 25
225. Wax, vegetable and mineral, n. o. p----- 5; $7\frac{1}{2}$; 10
226. Candles----- 15; $22\frac{1}{2}$; 25
227. Whale-oil soap----- Free.
- 228*†. Soap powders, powdered soap, mineral soap, and soap, n. o. p----- $22\frac{1}{2}$; $32\frac{1}{2}$; $32\frac{1}{2}$
229. Soap, common or laundry, per 100 pounds---- 65c.; 90c.; \$1
- 230*††. Castile soap, per pound----- 1c.; 1c.; 2c.
231. Baking powder, the weight of the package to be included in the weight for duty, per pound----- 4c.; 5c.; 6c.
- 232*†. Glue, liquid, powdered, or sheet, and mucilage, gelatin, casein, adhesive paste, and isinglass----- $17\frac{1}{2}$; 25; $27\frac{1}{2}$

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

†† See Treaty Import Duties, Italy, p. 66.

Tariff items.

Per cent
ad valorem.

233*†‡.	Pomades, French or flower odors, preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 pounds, each	10; 12½; 15
234*†.	Perfumery, including toilet preparations, nonalcoholic, viz: Hair oils, tooth and other powders and washes, pomatums, pastes, and all other perfumed preparations, n. o. p., used for the hair, mouth, or skin	25; 32½; 32½
235.	Liquorice paste and liquorice in rolls and sticks, not sweetened	15; 20; 22½
236*†.	Antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, lamb's wool, tow, jute, gauzes, and oakum, prepared for use as surgical dressings, plain or medicated; surgical trusses, pessaries, and suspensory bandages of all kinds	12½; 17½; 20
237*†.	Celluloid, molded into sizes for handles of knives and forks, not bored or otherwise manufactured; molded celluloid balls and cylinders, coated with tinfoil or not, but not finished or further manufactured; celluloid lamp-shade blanks and comb blanks	5; 7½; 10
238.	Celluloid, xylonite, or xyolite, in sheets, lumps, blocks, rods, or bars, not further manufactured than molded or pressed	Free; 5; 5
239.	Lampblack, carbon black, ivory black, and bone black	Free.
240.	Ultramarine blue, dry or in pulp; whiting or whitening; Paris white and gilders' whiting; blanc fixe; satin white	Free.
241.	Litharge	Free.
242.	Dry red lead, orange mineral, and zinc white	Free; 5; 5
243.	Dry white lead	20; 27½; 30
244.	White lead, ground in oil	30; 35; 37½
245.	Ochers, ochery earths, siennas, and umbers	10; 12½; 15
246.	Oxides, fireproofs, rough stuff, fillers, laundry bluing, and colors, dry, n. o. p.	15; 20; 22½
247.	Liquid fillers, anticorrosive and antifouling paints, and ground and liquid paints, n. o. p.	20; 27½; 30
248.	Paints and colors, ground in spirits, and all spirit varnishes and lacquers, per gallon	\$1; \$1; \$1
249.	Varnishes, lacquers, japans, japan driers, liquid driers, and oil finish, n. o. p., per gallon	20c.; 20c.; 20c.
	And	15; 20; 22½
250.	Paris green, dry	5; 7½; 10
251.	Gold liquid paint	15; 22½; 25
252.	Shoe blacking; shoemakers' ink; shoe, harness, and leather dressing, and knife or other polish or composition, n. o. p.	15; 25; 27½
253.	Putty, of all kinds	17½; 22½; 25
254.	Gums, viz: Amber, Arabic, Australian, copal, damar, elemi, kaurie, mastic, sandarac, Senegal, tragacanth, gedda, and barberry; gum chicle or sappato gum, crude; lac, crude, seed, button, stick, and shell; ambergris; Pontianac	Free.

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

‡ See Treaty Import Duties, p. 66.

Tariff items.	Per cent ad valorem.
255. British gum, and dextrine, dry; sizing cream and enamel sizing	5; 7½; 10
256*†. Printing ink	12½; 17½; 20
257*†. Writing ink	15; 22½; 25
258. Linseed or flaxseed oil, raw or boiled, per 100 pounds	\$1.25; \$1.55; \$1.65
259. Lard oil, neat's-foot oil, and sesame-seed oil	15; 22½; 25
260. Turpentine, raw or crude	Free.
261. Turpentine, spirits of	Free.
262*†. Olive oil, n. o. p	15; 20; 20
263. Peppermint oil	15; 17½; 20
264*†‡. Essential oils, n. o. p	5; 7½; 10
265. Oils, spermaceti, whale, and other fish oils, including cod- liver oil	12½; 20; 22½
266. Resin oil, and China wood oil	Free.
267. Crude petroleum, fuel and gas oils, 0.8235 specific gravity or heavier at 60° temperature	Free.
268. Illuminating oils composed wholly or in part of the prod- ucts of petroleum, coal, shale, or lignite, costing more than 30 cents per gallon	15; 17½; 20
269. Lubricating oils, composed wholly or in part of petro- leum, costing less than 25 cents per gallon, per gal- lon	1½c.; 2½c.; 2½c.
270. Crude, petroleum, gas oils, other than naphtha, benzine, and gasoline, lighter than 0.8235, but not less than 0.775 specific gravity at 60° temperature, per gal- lon	1c.; 1½c.; 1½c.
271. Oils, coal and kerosene, distilled, purified, or refined pe- troleum, and products of petroleum, n. o. p., per gal- lon	1½c.; 2½c.; 2½c.
272. Gasoline, under 0.725 specific gravity at 60° temperature	Free.
273. Lubricating oils, n. o. p., and axle grease	12½; 17½; 20
274. Vaseline, and all similar preparations of petroleum, for toilet, medicinal, or other purposes	15; 22½; 25
275. Oil (petroleum) when imported by miners or mining com- panies or concerns, to be used in the concentration of ores of metal in their own concentrating establishments, under regulations prescribed by the minister of cus- toms	Free.
276. Refined cottonseed oils, edible, for canning fish	Free.
277. Bleached palm oil and shea butter	Free.
278. Oils, viz: Coconut, palm, and palm kernel, not edible, for manufacturing soap; carbolic or heavy oil; olive oil for manufacturing soap or tobacco, or for canning fish ..	Free.
279. Degras and grease for stuffing or dressing leather and which are fit only for such use	Free.
280. Fools, being the refuse of cotton seed or olives after the oil has been pressed out; and grease, rough, the refuse of animal fat, for the manufacture of soap and oils only ..	Free.

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

‡ See Treaty Import Duties, p. 66.

GROUP 7.

Earths, earthenware, and stoneware.

Tariff items.	Per cent ad valorem.
281. Fire brick, of a class or kind not made in Canada-----	Free.
282. Building brick, paving brick, and manufactures of clay or cement, n. o. p.-----	12½; 20; 22½
283. Drain tiles, not glazed-----	15; 17½; 20
284. Drain pipes, sewer pipes, and earthenware fittings there- for, chimney linings or vents, chimney tops and in- verted blocks, glazed or unglazed; earthenware tiles, n. o. p.-----	25; 32½; 35
285. Tiles or blocks of earthenware or of stone prepared for mosaic flooring-----	20; 27½; 30
286. Earthenware and stoneware, viz: Demijohns, churns, or crocks-----	20; 27½; 30
287*†. Tableware of china, porcelain, white granite or iron- stone-----	15; 27½; 27½
288. Earthenware and stoneware, brown or colored, and Rock- ingham ware; "C. C." or cream-colored ware, decorated, printed, or sponged; and all earthenware n. o. p.--	20; 27½; 30
289. Closets, urinals, basins, lavatories, baths, bathtubs, sinks, and laundry tubs of earthenware, stone, cement, or clay, or of other material-----	20; 30; 35
290*†. Cement, Portland and hydraulic, or water lime, in barrels, bags, or casks, the weight of the package to be included in the weight for duty, per 100 hundred pounds-----	8c.; 11c.; 12½c.
291. Bags in which cement or lime mentioned in the next pre- ceding item is imported-----	15; 20; 20
292. Gypsum, crude (sulphate of lime)-----	Free.
293. Plaster of Paris, or gypsum, calcined, and prepared wall plaster, the weight of the package to be included in the weight for duty, per 100 pounds-----	8c.; 11c.; 12½c
294. Plaster of Paris, or gypsum, ground, not calcined--	10; 12½; 15
295. Clays, including China clay, fire clay and pipe clay not further manufactured than ground; ganister and sand; gravels; earths, crude only-----	Free.
296. Flint, ground flint stones; feldspar, fluorspar, magnesite, soapstone, cliff, chalk, China, or Cornwall stone, ground or unground; refuse stone, not sawn, hammered, or chiseled, nor fit for flagstone, building stone, or paving--	Free.
297. Silex or crystallized quartz, ground or unground-----	Free.
298. Pumice calcareous tufa, pumice stone and lava, not fur- ther manufactured than ground-----	Free.
299. Burrstones, in blocks, rough or unmanufactured, not bound up or prepared for binding into millstones-----	Free.
300. Crucibles of clay, sand, or plumbago-----	Free.
301. Curling stones, and handles therefor-----	Free; 7½; 10
302. Lithographic stones, not engraved-----	12½; 17½; 20
303. Grindstones, not mounted, and not less than 36 inches in diameter-----	10; 12½; 15
304. Grindstones, mounted or not, n. o. p.-----	17½; 22½; 25

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff items.

Per cent
ad valorem.

305. Flagstone, sandstone, and all building stone, not hammered, sawn, or chiseled, and marble and granite, rough, not hammered or chiseled	10; 12½; 15
306. Marble, sawn or sand rubbed, not polished; granite, sawn; flagstone and all other building stone, sawn or dressed; and paving blocks of stone	15; 17½; 20
307. Marble and granite, n. o. p., and all manufactures of marble or granite, n. o. p.	30; 32½; 35
308. Manufactures of stone, n. o. p.	20; 27½; 30
309. Roofing slate, per square of 100 square feet	50c.; 70c.; 75c.
310. Slate mantels and other manufactures of slate, n. o. p.	20; 27½; 30
311. Slate pencils and school writing slates	15; 22½; 25
312. Asbestos in any form other than crude, and all manufactures thereof	15; 22½; 25
313. Plumbago, not ground or otherwise manufactured	5; 7½; 10
314. Plumbago, ground, and manufactures of, n. o. p., and foundry facings of all kinds	15; 22½; 25
315. Carbons over 6 inches in circumference	Free.
316*†. Electric light carbons and carbon points of all kinds, n. o. p.	22½; 32½; 35
316a. Incandescent lamp bulbs and glass tubing for use in the manufacture of incandescent lamps, and mantel stocking for gaslight.	5; 7½; 10
317. Glass cut to size adapted for use in the manufacture of dry plates for photographic purposes, when imported by the manufacturers of such dry plates for use exclusively in the manufacture thereof in their own factories.	Free.
318*†. Common and colorless window glass	7½; 12½; 12½
319. Glass, in sheets, and bent plate glass, n. o. p.	17½; 22½; 25
320*†. Plate glass not beveled, in sheets or panes not exceeding 7 square feet each, n. o. p.	7½; 10; 10
321*†. Plate glass, not beveled, in sheets or panes exceeding 7 square feet each, and not exceeding 25 square feet each, n. o. p.	15; 25; 27½
322. Plate glass, n. o. p.	22½; 30; 35
323*†. Silver glass, beveled or not and framed or not	22½; 30; 35
324. German looking-glass plate (thin plate), unsilvered or for silvering	12½; 17½; 20
325. Stained or ornamental glass windows	20; 27½; 30
326*†. Glass demijohns or carboys, bottles, decanters, flasks, phials, glass jars and glass balls, lamp chimneys, glass shades or globes; cut, pressed, molded, or crystal glass tableware, decorated or not; blown glass tableware and other cut glassware	20; 30; 32½
326a*†. Articles of glass, not plate or sheet, designed to be cut or mounted; and manufactures of glass, n. o. p.	15; 20; 22½
327. Spectacles, eyeglasses, and ground or finished spectacle or eyeglass lenses	20; 27½; 30
328. Spectacle and eyeglass frames, and metal parts thereof	15; 17½; 20

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

GROUP 8.

Metals, and manufactures thereof.

Tariff items.	Per cent ad valorem.
329. Ores of metals of all kinds	Free.
330. Antimony, or regulus of, not ground, pulverized, or otherwise manufactured	Free.
331. Bismuth, metallic, in its natural state	Free.
332. Ore of cobalt	Free.
333. Cinnabar; quicksilver; radium	Free.
334. Kryolite or cryolite (ore)	Free.
335. Manganese, oxide of	Free.
336. Tea lead	Free.
337. Lead, old, scrap, pig, and block	10; 15; 15
338. Lead, in bars and in sheets	15; 22½; 25
339*†. Lead, manufactures of, n. o. p.	20; 27½; 30
340. Type for printing, including chases, quoins, and slugs, of all kinds	12½; 17½; 20
341. Babbit metal and type metal, in blocks, bars, plates, and sheets	10; 15; 15
342. Phosphor tin and phosphor bronze, in blocks, bars, plates, sheets, and wire	5; 7½; 10
343. Tin, in blocks, pigs, bars, plates, or sheets; tin strip waste, and tin foil	Free.
344. Tinware, japanned or not, and all manufactures of tin, n. o. p.	15; 22½; 25
345. Zinc dust, zinc spelter, and zinc in blocks, pigs, bars, rods, sheets, and plates; sal ammoniac skimmings; and seamless drawn tubing of zinc	Free.
346. Zinc, manufactures of, n. o. p.	15; 22½; 25
347. Yellow metal, in bolts, bars, and sheets, for use in the construction or repairs of vessels	Free.
348. Brass and copper, old and scrap, or in blocks, ingots, or pigs; copper in bars and rods, in coil or otherwise, not less than 6 feet in length, unmanufactured; copper in strips, sheets, or plates, not polished, planished, or coated; brass or copper tubing, in lengths of not less than 6 feet and not polished, bent, or otherwise manufactured	Free.
348a. Works of art in bronze, cast from models made in Canada and designed by sculptors domiciled therein, under regulations by the minister of customs	Free.
349. Brass in bars and rods, in coil or otherwise, not less than 6 feet in length, and brass in strips, sheets, or plates, not polished, planished, or coated	5; 7½; 10
350. Brass wire, plain	7½; 10; 12½
351. Copper wire, plain, tinned, or plated	7½; 10; 12½
352*†. Brass and copper nails, tacks, rivets, and burrs or washers; bells and gongs, n. o. p.; and manufactures of brass or copper, n. o. p.	20; 27½; 30
352a. Bells, when imported for use of churches only	Free.

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff items.

Per cent
ad valorem.

353. Aluminum ingots, blocks, bars, rods, strips, sheets, or plates; aluminum tubing in lengths of not less than 6 feet, not polished, bent or otherwise manufactured,.... Free.
- 354*†. Manufactures of aluminum, n. o. p. 15; 22½; 25
355. Britannia metal in pigs, blocks, or bars; nickel, nickel silver, and German silver, in ingots or blocks, n. o. p. Free.
356. Nickel, nickel silver, and German silver, in bars and rods, and also in strips, sheets, or plates Free.
357. Britannia metal, nickel silver, Nevada and German silver, manufactures of, not plated, n. o. p. 17½; 27½; 30
358. Anodes of nickel, zinc, copper, silver, or gold. 5; 7½; 10
359. Gold and silver, in ingots, blocks, bars, blocks, bars, drops, sheets, or plates, unmanufactured; gold and silver sweepings; and bullion fringe or gold fringe. Free.
360. British and Canadian coin and foreign gold coin. Free.
- 361*†. Gold, silver, and aluminum leaf; Dutch or schlag metal leaf; brocade and bronze powders 15; 25; 27½
- 362*†. Articles consisting wholly or in part of sterling or other silverware, nickel-plated ware, gilt or electroplated ware, n. o. p.; manufactures of gold and silver, n. o. p. 22½; 30; 35
363. Platinum wire and platinum in bars, strips, sheets, or plates Free.
364. Diamond dust or bort and black, for borers Free.
365. Composition metal and plated metal, in bars, ingots, or cores, for the manufacture of watch cases, jewelry, and of filled gold and silver seamless wire 5; 7½; 10
- 366*†. Watch actions and movements, and parts thereof, finished or unfinished, including winding bars and sleeves 10; 12½; 12½
367. Watch cases, and parts thereof, finished or unfinished 20; 27½; 30
- 368*†. Clocks, watches, time recorders, clock and watch keys, clock cases, and clock movements 20; 27½; 30
369. Chronometers and compasses for ships Free.
370. Rollers, copper, adapted for use in calico printing Free.
371. Spurs and stilts, adapted for use in the manufacture of earthenware Free.
372. Blast-furnace slag Free.
373. Scrap iron and scrap steel, old and fit only to be remanufactured, being part of or recovered from any vessel wrecked in waters subject to the jurisdiction of Canada. Free.
374. Iron or steel scrap, wrought, being waste or refuse, including punchings, cuttings, or clippings of iron or steel plates or sheets having been in actual use; crop ends of tin-plate bars, or of blooms, or of rails, the same not having been in actual use, per ton 50c.; 90c.; \$1
- But nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be remanufactured in rolling mills or furnaces; provided that articles of iron or steel, damaged in transit, if

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff items.	Per cent ad valorem.
broken up under customs supervision and rendered unsalable except as scrap, may be entered for duty as scrap.	
375. Iron in pigs, iron kentledge, and cast scrap iron; ferro-silicon, ferromanganese, and spiegeleisen, per ton ----	\$1.50; \$2.25; \$2.50
376. Iron or steel billets, weighing not less than 60 pounds per lineal yard; ingots, cogged ingots, blooms, slabs, puddled bars; and loops or other forms, n. o. p., less finished than iron or steel bars, but more advanced than pig iron, except castings, per ton -----	\$1.50; \$2.25; \$2.50
377. Rolled iron or steel angles, tees, beams, channels, girders, and other rolled shapes or sections, not punched, drilled, or further manufactured than rolled, n. o. p., per ton..	\$4.25; \$6; \$7
378. Bar iron or steel rolled, whether in coils, rods, bars, or bundles, comprising rounds, ovals, and squares, and flats, steel billets, n. o. p., and rolled iron or steel hoop, band, scroll, or strip, 12 inches or less in width, No. 13 gauge and thicker, n. o. p., per ton -----	\$4.25; \$6; \$7
379. Rolled iron or steel beams, channels, angles, and other rolled shapes, of iron or steel, not punched, drilled, or further manufactured than rolled, weighing not less than 35 pounds per lineal yard, not being square, flat, oval, or round shapes, and not being railway bars or rails, per ton -----	\$2; \$2.75; \$3
379a. Flat eye-bar blanks, not punched nor drilled, and universal mill or rolled edge plates of steel over 12 inches wide, for use exclusively in the manufacture of bridges or of steel-structural work, or in car construction, per ton -----	\$2; \$2.75; \$3
380. Boiler plate of iron or steel, not less than 30 inches in width, and not less than one-quarter of an inch in thickness, for use exclusively in the manufacture of boilers under regulations by the minister of customs..	Free.
381. Rolled iron or steel plates, not less than 30 inches in width and not less than one-quarter of an inch in thickness, n. o. p., per ton -----	\$2; \$2.75; \$3
382. Rolled iron or steel sheets or plates, sheared or unsheared, and skelp iron or steel, sheared or rolled in grooves, n. o. p. -----	\$4.25; \$6; \$7
383. Skelp iron or steel, sheared or rolled in grooves, when imported by manufacturers of wrought iron or steel pipe for use only in the manufacture of wrought iron or steel pipe in their own factories.	5; 5; 5
384. Rolled iron or steel sheets and strips, polished or not, No. 14 gauge and thinner, n. o. p.; Canada plates; Russia iron; terne plates and rolled sheets of iron or steel, coated with zinc, spelter, or other metal, of all widths or thicknesses, n. o. p.; and rolled iron or steel hoop, band, scroll, or strip, No. 14 gauge and thinner, galvanized, or coated with other metal, or not, n. o. p.	Free; 5; 5

Tariff items.	Per cent ad valorem.
385. Chrome steel	10; 12½; 15
386. Rolled iron or steel, and cast steel, in bars, bands, hoop, scroll, strip, sheet, or plate, of any size, thickness, or width, galvanized or coated with any material or not, and steel blanks for the manufacture of milling cutters, when of greater value than 3½ cents per pound ..	Free; 5; 5
387. Swedish rolled iron and Swedish rolled steel nail rods, under half an inch in diameter, for the manufacture of horseshoe nails	Free.
387a. Steel in bars or sheets, to be used exclusively in the manufacture of shovels, when imported by manufacturers of shovels, per ton	\$2; \$2.75; \$3
388. Iron and steel railway bars or rails of any form, punched or not, n. o. p., for railways, which term for the purposes of this item shall include all kinds of railways, street railways and tramways, even although they are used for private purposes only, and even although they are not used or intended to be used in connection with the business of common carrying of goods or passengers, per ton	\$4.50; \$6; \$7
388a. Iron or steel railway bars or rails, which have been in use in the tracks of railways in Canada and which have been exported from Canada and returned thereto after having been re-rolled and weighing not less than 56 pounds per lineal yard when re-rolled, and which are to be used by the railway company importing them on its own tracks, under regulations prescribed by the minister of customs.	25; 25; 25
<i>Provided</i> , That the value for duty of such re-rolled rails shall be the cost of re-rolling the same.	
<i>Provided also</i> , That whenever the governor in council is satisfied that a mill adapted and equipped for re-rolling such rails in substantial quantities has been established in Canada, the governor in council may by order in council, to be published in the Canada Gazette, abolish the duty specified in this item, and thereupon all such rails when imported shall be subject to such duty as otherwise provided in the customs tariff.	
389. Railway fish-plates and tie-plates, per ton	\$5; \$7; \$8
390. Switches, frogs, crossings, and intersections for railways	20; 30; 32½
391. Iron or steel bridges, or parts thereof; iron or steel structural work, columns, shapes, or sections, drilled, punched, or in any further stage of manufacture than as rolled or cast, n. o. p.	22½; 30; 35
392. Springs, axles, axle bars, n. o. p., and axle blanks, and parts thereof, of iron or steel, for railway, tramway, or other vehicles	22½; 30; 35
393. Forgings of iron or steel of whatever shape or size or in whatever stage of manufacture, n. o. p.; and steel shafting, turned, compressed, or polished; and hammered, drawn, or cold rolled iron or steel bars or shapes, n. o. p.	20; 27½; 30

Tariff items.	Per cent ad valorem.
393a. Round polished steel shafting, in bars not exceeding 2½ inches diameter -----	17½; 22½; 25
394. Cast-iron pipe of every description, per ton -----	\$6; \$7; \$8
395. Wrought or seamless iron or steel tubes for boilers, n. o. p., under regulations prescribed by the minister of customs; flues and corrugated tubes for marine boilers -----	Free.
396. Seamless steel tubing, valued at not less than 3½ cents per pound; rolled or drawn square tubing of iron or steel, adapted for use in the manufacture of agricultural implements -----	Free; 5; 5
397. Tubes of rolled iron or steel not joined or welded, not more than 1½ inches in diameter, n. o. p. -----	Free.
398. Wrought or seamless iron or steel tubing, plain or galvanized, threaded and coupled or not, over 4 inches in diameter, n. o. p. -----	10; 12½; 15
399. Wrought or seamless iron or steel tubing, plain or galvanized, threaded and coupled or not, 4 inches or less in diameter, n. o. p. -----	20; 30; 35
400. Iron or steel pipe or tubing, plain or galvanized, riveted, corrugated, or otherwise specially manufactured, including lock joint pipe, n. o. p. -----	20; 27½; 30
401. Wire-bound wooden pipe -----	15; 22½; 25
402. Iron or steel fittings for iron or steel pipe, of every description -----	20; 27½; 30
403. Wire, crucible cast steel, valued at not less than 6 cents per pound -----	Free; 5; 5
403a. Steel wire, valued at not less than 2¾ cents per pound, when imported by manufacturers of rope for use exclusively in the manufacture of rope; and also wire rope for use exclusively for rigging of ships and vessels under regulations by the minister of customs -----	Free.
404. Galvanized iron or steel wire, curved or not, Nos. 9, 12, and 13 gauge -----	Free.
405. Buckthorn strip fencing, woven-wire fencing, and wire fencing of iron or steel, n. o. p., not to include woven wire or netting made from wire smaller than No. 14 gauge, nor to include fencing of wire larger than No. 9 gauge -----	10; 12½; 15
406. Wire of all metals and kinds, n. o. p. -----	15; 17½; 20
407. Wire, single or several, covered with cotton, linen, silk, rubber, or other material, including cable so covered ..	20; 27½; 30
408. Wire rope, stranded or twisted wire, clothes lines, picture or other twisted wire and wire cable, n. o. p.	17½; 22½; 25
409. Wire cloth or wove wire, and wire netting, of iron or steel -----	20; 27½; 30
410. Coil chain, coil chain links, and chain shackles, of iron or steel, five-sixteenths of an inch in diameter and over ..	5; 7½; 10
411. Malleable sprocket or link-belting chain -----	Free.
412. Iron or steel nuts, washers, rivets, and bolts, with or without threads; nut, bolt, and hinge blanks; and T and strap hinges of all kinds, n. o. p., per 100 pounds.	75c.; 75c.; 75c.
And -----	10; 20; 25

Tariff items.

Per cent
ad valorem.

413. Screws, commonly called "wood screws," of iron or steel, brass, or other metal, including lag or coach screws, plated or not, and machine or other screws, n. o. p. --- 22½; 30; 35
414. Iron or steel cut nails and spikes (ordinary builders'); and railroad spikes, per 100 pounds ----- 30c.; 45c.; 50c.
415. Composition nails and spikes and sheathing nails -- 10; 12½; 15
416. Wire nails of all kinds, n. o. p., per 100 pounds. 40c.; 55c.; 60c.
417. Nails, brads, spikes, and tacks of all kinds, n. o. p. -- 20; 30; 35
- 418*†. Wire cloth, or woven wire of brass or copper -- 17½; 22½; 25
- 419*†. Needles, of any material or kind, and pins manufactured from wire of any metal, n. o. p. ----- 20; 27½; 30
- 420*†. Buckles and clasps of iron, steel, brass, or copper, of all kinds, n. o. p. (not being jewelry) ----- 20; 27½; 30
421. Bird, squirrel, and rat cages, of wire and metal parts thereof ----- 22½; 30; 35
422. Trawls, trawling spoons, fly hooks, sinkers, swivels, sportsmen's fishing bait and fishing hooks, n. o. p. ----- 22½; 30; 35
423. Skates of all kinds, roller or other, and parts thereof ---- 22½; 32½; 35
424. Guns, rifles, including air guns and air rifles not being toys; muskets, cannons, pistols, revolvers, or other firearms; cartridge cases, cartridges, primers, percussion caps, wads, or other ammunition, n. o. p.; bayonets, swords, fencing foils and masks; gun or pistol covers or cases, game bags, loading tools, and cartridge belts of any material ----- 20; 27½; 30
425. Knife blades or blanks, and table forks of iron or steel in the rough, not handled, filed, ground, or otherwise manufactured ----- 5; 7½; 10
- 426*†. Knives and forks and all other cutlery, of steel, plated or not, n. o. p. ----- 20; 27½; 30
427. Agate, granite or enameled iron or steel ware. --- 22½; 32½; 35
428. Iron or steel hollow ware, plain black or coated, n. o. p.; and nickel and aluminum kitchen or household hollow ware, n. o. p. ----- 20; 27½; 30
429. Machine card clothing ----- 17½; 22½; 25
430. Patterns of brass, iron, steel, or other metal, not being models ----- 20; 27½; 30
431. Plates engraved on wood, steel, or other metal and transfers taken from the same; engravers' plates of steel, or other metal, polished, for engraving thereon ---- 15; 17½; 20
432. Stereotypes, electrotypes, and celluloids, for almanacs, calendars, illustrated pamphlets, newspapers, or other advertisements, n. o. p., and matrices or copper shells for such stereotypes, electrotypes, and celluloids, per square inch ----- 1c.; 1½c.; 1½c.
433. Stereotypes, electrotypes, celluloids, and bases for the same, composed wholly or in part of metal or celluloid, n. o. p., and copper shells for such stereotypes, electrotypes, and celluloids, per square inch ----- ½c.; ½c.; ½c.

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

‡ See Treaty Import Duties, Italy, p. 66.

Tariff items.	Per cent ad valorem.
433a. Matrices for stereotypes, electrotypes, and celluloids described in item 433, per square inch -----	$\frac{1}{2}$ c.; $\frac{1}{2}$ c.; $\frac{1}{2}$ c.
434. Lamp springs and clock springs -----	7 $\frac{1}{2}$; 10; 10
435. Lamps, side lights and headlights, lanterns, chandeliers; gas, coal-oil, or other lighting fixtures, including electric light fixtures, or metal parts thereof; lava or other tips, burners, collars, galleries, shades, and shade holders ---	20; 27 $\frac{1}{2}$; 30
436. Gas meters, and finished parts thereof -----	22 $\frac{1}{2}$; 30; 35
437. Safes, doors for safes and vaults; scales, balances, weighing beams, and strength-testing machines of all kinds ---	20; 27 $\frac{1}{2}$; 30
438.*† Locomotives and motor cars, for railways and tramways; and automobiles and motor vehicles of all kinds -	22 $\frac{1}{2}$; 30; 35
439. Fire engines and fire-extinguishing machines, including sprinklers for fire protection -----	22 $\frac{1}{2}$; 30; 35
440. Sewing machines and parts thereof -----	20; 27 $\frac{1}{2}$; 30
441. Typesetting and typesetting machines and parts thereof, adapted for use in printing offices -----	12 $\frac{1}{2}$; 17 $\frac{1}{2}$; 20
441a. Typewriters -----	17 $\frac{1}{2}$; 22 $\frac{1}{2}$; 25
442. Printing presses, lithographic presses, and type-making accessories therefor, also machines specially designed for ruling, folding, binding, embossing, creasing, or cutting paper or cardboard when for use exclusively by printers, bookbinders, and by manufacturers of articles made from paper or cardboard, including parts thereof composed wholly or in part of iron, steel, brass, or wood -	5; 10; 10
443. Newspaper printing presses, of not less value by retail than \$1,500 each, of a class or kind not made in Canada -	Free.
444. Mold boards or shares, or plow plates, land sides, and other plates for agricultural implements, when cut to shape from rolled plates of steel, but not molded, punched, polished, or otherwise manufactured -----	Free.
445. Mowing machines, harvesters, self-binding or without binders, binding attachments, reapers, and complete parts thereof, not including shafting -----	12 $\frac{1}{2}$; 17 $\frac{1}{2}$; 17 $\frac{1}{2}$
446. Cultivators, plows, harrows, horse rakes, seed drills, manure spreaders, weeders, and windmills, and complete parts thereof, not including shafting -----	12 $\frac{1}{2}$; 17 $\frac{1}{2}$; 20
447. Portable engines with boilers, in combination, horsepower and traction engines, for farm purposes; wind stackers, and threshing-machine separators, including baggers, weighers, and self-feeders therefor, and finished parts thereof for repairs -----	15; 17 $\frac{1}{2}$; 20
447a. Finished parts of iron or steel for repairs of portable engines and of traction engines for farm purposes shall be subject to the following reduced duty, viz, O. C. 11 August, 1908 -----	15; 17 $\frac{1}{2}$; 20

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff items.	Per cent ad valorem.
448. Hay loaders, potato diggers, fodder or feed cutters, grain crushers, fanning mills, hay tedders, farm, road, or field rollers, posthole diggers, snaths; and other agricultural implements, n. o. p.	15; 22½; 25
449. Axes, scythes, sickles, or reaping hooks, hay or straw knives, edging knives, hoes, rakes, n. o. p., and pronged forks	15; 20; 22½
450. Shovels and spades, of iron or steel, n. o. p.; shovel and spade blanks, and iron or steel cut to shape for the same; and lawn mowers	20; 30; 32½
451. Stoves of all kinds, for coal, wood, oil, spirits, or gas.	15; 22½; 25
451a. Stove urns of metal, and dovetails, chaplets, and hinge tubes of tin for use in the manufacture of stoves ..	5; 7½; 10
452. Belt pulleys of all kinds for power transmission	15; 25; 27½
453*†. Telephone and telegraph instruments, electric and galvanic batteries, electric motors, dynamos, generators, sockets, insulators of all kinds; electric apparatus, n. o. p.; boilers, n. o. p.; and all machinery composed wholly or in part of iron or steel, n. o. p.; and iron and steel castings, and iron or steel integral parts of all machinery specified in this item	15; 25; 27½
454*†. Manufactures, articles, or wares of iron or steel or of which iron and steel (or either) are the component materials of chief value, n. o. p.	20; 27½; 30
455. Anchors for vessels	Free.
456. Ingot molds; glass molds of metal	5; 7½; 10
457. Iron sand or globules or iron shot, and dry putty, adapted for polishing glass or granite, or for sawing stone	Free.
458. Locomotive and car wheel tires of steel, in the rough	Free.
459. Steel bowls for cream separators, and cream separators ..	Free.
460. Sundry articles of metal as follows, when for use exclusively in mining or metallurgical operations, viz: Diamond drills, not including the motive power; coal cutting machines, except percussion coal cutters; coal heading machines; coal augers; rotary coal drills; core drills; miners' safety lamps and parts thereof, also accessories for cleaning, filling, and testing such lamps; electric or magnetic machines for separating or concentrating iron ores; furnaces for the smelting of copper, zinc, and nickel ores; converting apparatus for metallurgical processes in metals; copper plates, plated or not; machinery for extraction of precious metals by the chlorination or cyanide processes; amalgam safes; automatic ore samplers; automatic feeders; retorts; mercury pumps; pyrometers; bullion furnaces; amalgam cleaners; blast furnace blowing engines; wrought-iron tubing, butt or lap welded, threaded or coupled or not, over 4 inches in diameter; and integral parts of all machinery mentioned in this item	Free.

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff items.	Per cent ad valorem.
461. Machinery and appliances of iron or steel, of a class or kind not made in Canada, and elevators and machinery of floating dredges, when for use exclusively in alluvial gold mining	Free.
461a. Iron or steel pipe not butt or lap welded, and wirebound wooden pipe, not less than 30 inches internal diameter, when for use exclusively in alluvial gold mining	5; 7½; 10
462. Blowers of iron or steel of a class or kind not made in Canada, for use in the smelting of ores, or in the reduction, separation, or refining of metals; rotary kilns, revolving roasters, and furnaces of metal of a class or kind not made in Canada, designed for roasting ore, mineral, rock, or clay; furnace slag trucks and slag pots of a class or kind not made in Canada	Free.
462a. Briquette-making machines	Free.
463. Machinery of every kind and structural iron and steel, when imported under regulations prescribed by the minister of customs, for use in the construction and equipment of factories for the manufacture of sugar from beet root	Free.
464. The following articles and materials, under regulations prescribed by the minister of customs, viz:	
(a) All tools and machinery not manufactured in Canada up to the required standard, necessary for any factory to be established in Canada for the manufacture of rifles for the Government of Canada	Free.
(b) All materials or parts in the rough, unfinished, and screws, nuts, bands, and springs, to be used in rifles to be manufactured at any such factory for the Government of Canada	Free.
465. The following articles and materials when imported by manufacturers of automatic gas buoys and automatic gas beacons, for use in the manufacture of such buoys and beacons for the Government of Canada or for export, under regulations prescribed by the minister of customs, viz: Iron or steel tubes over 16 inches in diameter; flanged and dished steel heads made from boiler plate, over 5 feet in diameter; hardened steel balls, not less than 3 inches in diameter; acetylene gas lanterns and parts thereof; and tobin bronze in bars or rods	Free.
466. Surgical and dental instruments of metal; surgical needles; X-ray apparatus and parts thereof; surgical operating tables for use in hospitals; and microscopes valued at not less than \$50 each by retail	Free.
467. Machinery, of a class or kind not made in Canada, and parts thereof, for the manufacture of twine, cordage, or linen, or for the preparation of flax fiber	Free.
468. Machinery, of a class or kind not made in Canada, and parts thereof, specially adapted for carding, spinning, weaving, braiding, or knitting fibrous materials, when imported by manufacturers for such purposes	10; 10; 10

Tariff items.

Per cent
ad valorem.

469. Well-drilling machinery and apparatus of a class or kind not made in Canada, for drilling for water, natural gas, and oil, and for prospecting for minerals, not to include motive power.----- Free.
470. Iron or steel masts, or parts thereof, and iron or steel beams, angles, sheets, plates, knees, and cable chains, for wooden, iron, steel, or composite ships and vessels; and iron, steel, or brass manufactures which at the time of their importation are of a class or kind not manufactured in Canada, when imported for use in the construction or equipment of ships or vessels, under regulations prescribed by the minister of customs.----- Free.
471. Rolled round wire rods in the coil, of iron or steel, not over three-eighths of an inch in diameter, when imported by wire manufacturers for use in making wire in the coil, in their own factories.----- Free.
472. Materials which enter into the construction and form part of cream separators, when imported by manufacturers of cream separators to be used in their own factories for the manufacture of cream separators.----- Free.
473. Rolled steel for saws and for straw cutters not tempered or ground nor further manufactured than cut to shape, without indented edges.----- Free.
474. Steel springs for the manufacture of surgical trusses, when imported by manufacturers of surgical trusses for use exclusively in the manufacture thereof in their own factories.----- Free.
475. Crucible sheet steel, 11 to 16 gauge, $2\frac{1}{2}$ to 18 inches wide, for the manufacture of mower and reaper knives, when imported by the manufacturers thereof for use exclusively in the manufacture of such articles in their own factories.----- Free.
476. Steel of No. 20 gauge and thinner, but not thinner than No. 30 gauge, for the manufacture of corset steels, clock springs, and shoe shanks, when imported by manufacturers of such articles for use exclusively in the manufacture of such articles in their own factories.----- Free.
477. Steel of No. 12 gauge and thinner, but not thinner than No. 30 gauge, for the manufacture of buckle clasps, bed fasts, furniture casters, and ice creepers, when imported by manufacturers of such articles, for use exclusively in the manufacture of such articles in their own factories.----- Free.
478. Steel of Nos. 24 and 17 gauge, in sheets 63 inches long, and from 18 inches to 32 inches wide, when imported by the manufacturers of tubular bow sockets for use exclusively in the manufacture of such articles in their own factories.----- Free.
479. Flat steel wire, of No. 16 gauge or thinner, when imported by the manufacturers of crinoline or corset wire and dress stays, for use exclusively in the manufacture of such articles in their own factories.----- Free.
480. Steel strips and flat steel wire when imported into Canada by manufacturers of buckthorn and plain strip fencing,

Tariff items.	Per cent ad valorem.
for use exclusively in the manufacture of such articles in their own factories; and barbed fencing wire of iron or steel	Free.
481. Steel wire, Bessemer soft drawn spring, of Nos. 10, 12, and 13 gauge, respectively, and homo steel spring wire of Nos. 11 and 12 gauge, respectively, when imported by manufacturers of wire mattresses, to be used exclusively in the manufacture of such articles in their own factories	Free.
482. Wire of brass, zinc, iron, or steel, screwed or twisted, or flattened or corrugated, for use in connection with nailing machines for the manufacture of boots and shoes, when imported by manufacturers of boots and shoes, to be used exclusively for such purposes in their own factories	Free.
483. Stereotypes, electrotypes, and celluloids of newspaper columns in any language other than French and English, and of books, and bases and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid	Free.
484. Cups, brass, being rough blanks, for the manufacture of paper shells or cartridges, when imported by manufacturers of brass and paper shells and cartridges, for use exclusively in the manufacture of such articles in their own factories	Free.
485. Brass caps, adapted for use in the manufacture of electric batteries	Free.
486. Iron tubing, lacquered or brass covered, not over 2 inches in diameter, and brass trimmings, when imported by manufacturers of iron or brass bedsteads for use exclusively in the manufacture of such articles in their own factories	Free.
486a. Iron tubing, lacquered or brass covered, not over 2 inches in diameter, and brass cased rods and brass trimmings, when imported by manufacturers of carriage rails for use exclusively in the manufacture of such articles in their own factories	Free.
487. Tagging metal, plain, japanned, or coated, in coils, not over 1½ inches in width, when imported by manufacturers of shoe and corset laces for use exclusively in the manufacture of such articles in their own factories	Free.
488. Nitrate and acetate of lead, not ground; platinum and black oxide of copper, for use in the manufacture of chlorates and colors	Free.
489. Platinum crucibles	Free.
490. Platinum retorts, pans, condensers, tubing, and pipe, and preparations of platinum, when imported by manufacturers of sulphuric acid for use exclusively in the manufacture or concentration of sulphuric acid in their own factories	Free.
491. Steel balls, adapted for use on bearings of machinery and vehicles	Free; 7½; 10
492. Steel wool	5; 7½; 10

GROUP 9.

Wood and manufactures thereof.

Tariff items.	Per cent ad valorem.
493. Corkwood, or cork bark, unmanufactured	Free.
494. Manufactures of corkwood or cork bark, n. o. p., including strips, shives, shells and washers of cork	15; 17½; 20
495. Cork, manufactured from corkwood, over ¾ of an inch in diameter measured at the larger end, per pound	4c; 5c; 5c.
496. Corks, manufactured from corkwood, ¾ of an inch and less in diameter measured at the larger end, per pound,	6c; 8c; 8c.
497. Cane and rattans, not manufactured; osiers or willows, and bamboos, unmanufactured, and bamboo reeds, not further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols, or sunshades	Free.
498. Cane, reed, or rattan, not further manufactured than split, n. o. p.	7½; 10; 10
499. Sawdust of wood, of all kinds	Free.
500. Logs and round unmanufactured timber, handle, heading, stave and shingle bolts, n. o. p.; firewood, hop poles, fence posts, and railway ties	Free.
500a. Heading and stave bolts, and staves in the rough, of poplar	15; 17½; 20
501. D shovel handles, wholly of wood	10; 12½; 15
502. Mexican saddle trees and stirrups of wood; treenails, hub, last, wagon, oar and gun blocks, and all like blocks or sticks, rough hewn, or sawn only; felloes of hickory or oak, not further manufactured than rough sawn or bent to shape; staves of oak, sawn, split or cut, not further manufactured than listed or jointed; shingles of wood; spokes of hickory or oak, not further manufactured than rough turned and not tenoned, mitered or sized, and scale board for cheese	Free.
503. Planks, boards, clapboards, laths, plain pickets and other timber or lumber of wood, not further manufactured than sawn or split, whether creosoted, vulcanized, or treated by any other preserving process, or not	Free.
504. Planks, boards and other lumber of wood, sawn, split, or cut, and dressed on one side only, but not further manufactured	Free.
505. Sawn boards, planks, and deals, planed or dressed on one or both sides, when the edges thereof are jointed or tongued and grooved	17½; 22½; 25
506*†. Manufactures of wood, n. o. p.	17½; 22½; 25
507. Veneers of wood, n. o. p., not over ¾ of an inch in thickness	10; 12½; 15
507a. Veneers of oak, rosewood, mahogany, Spanish cedar, and walnut, not over ¾ of an inch in thickness	5; 7½; 7½
508. Moldings of wood, plain, gilded, or otherwise further manufactured	17½; 22½; 25

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff items.	Per cent ad valorem.
509. Vulcanized fiber, kartavert, indurated fiber, and like material and manufactures of, n. o. p.-----	17½; 22½; 25
510. Churns, n. o. p.; brooms, whisks, washboards, pounders and rolling pins-----	15; 17½; 20
511. Fishing rods, walking sticks and walking canes, of all kinds-----	20; 27½; 30
512*†. Picture frames and photograph frames of any material-----	20; 27½; 30
513. Umbrella, parasol and sunshade sticks or handles, n. o. p.,-----	15; 17½; 20
514. Coffins and caskets, and metal parts thereof-----	17½; 22½; 25
515. Show cases, of all kinds, and metal parts thereof-----	22½; 30; 35
516. Blinds of wood, metal or other material, not textile or paper-----	20; 27½; 30
517. Window shade or blind rollers-----	22½; 30; 35
518. Billiard tables with or without pockets, and bagatelle and other game tables or boards, cues, balls, cue-racks, and cue-tips-----	22½; 30; 35
519*†. House, office, cabinet or store furniture of wood, iron, or other material, in parts or finished; wire screens, wire doors and wire windows; cash registers; window cornices and cornice poles of all kinds; hair, spring, and other mattresses; curtain stretchers, furniture springs, and carpet sweepers-----	20; 27½; 30

GROUP 10.

Cotton, flax, hemp, jute, and other fibers, and silk, wool, and manufactures thereof.

Tariff items.	Per cent ad valorem.
520. Batts, batting and sheet wadding of wool, cotton or other fiber, cotton warps and cotton yarns, dyed or not, n. o. p.-----	17½; 22½; 25
521. Gray cotton fabrics and fabrics of flax, unbleached, n. o. p.-----	15; 22½; 25
522. White cotton fabrics, and fabrics of flax, bleached, n. o. p.; tailors' hollands of linen and toweling of linen or cotton in the web, colored or not-----	17½; 22½; 25
523. Fabrics of cotton or flax, printed, dyed, or colored, n. o. p.-----	25; 30; 32½
524. Cotton duck, gray or white, weighing over 8 ounces per square yard-----	15; 17½; 20
524a. Seamless cotton or linen duck, in circular form, of a class or kind not made in Canada, for use in the manufacture of hose pipe-----	Free.
525. Stair linen, diaper, doylies, tray cloths, sheets, quilts, counterpanes, towels, and pillow cases, of cotton or linen; uncolored damask of linen or cotton in the piece, including uncolored table cloths or napkins of linen or cotton-----	20; 27½; 30

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff items.	Per cent ad valorem.
526*†‡. White and cream colored lace and embroideries, of cotton or linen.....	12½; 19½; 20
527. Jeans, sateens and coutils, when imported by manufacturers of corsets and dress stays, for use exclusively in the manufacture of such articles in their own factories.....	12½; 17½; 20
528. Webbing, nonelastic, when imported by manufacturers of suspenders for use exclusively in the manufacture of such articles in their own factories.....	12½; 17½; 20
529. Prunella cloth of wool.....	Free.
530. Bolting cloth, not made up.....	Free.
531. Cloth such as is used for covering the outside of books, when imported for use exclusively in binding books, under regulations by the minister of customs.....	Free.
532. Coir and coir yarn; raw cotton or cotton wool not dyed; cotton yarns No. 40 and finer.....	Free.
533. Waste or shoddy from cotton, woolen, or other fabrics, or from yarn or thread, machined, garnetted, or prepared for use.....	7½; 10; 12½
534. Cotton yarn, polished or glazed, when imported by manufacturers of shoe laces, for use exclusively in the manufacture of such articles in their own factories.....	Free.
535. Cotton sewing thread in hanks.....	10; 12½; 15
536*†. Cotton or linen thread, n. o. p.; crochet and knitting cotton.....	17½; 22½; 25
537. Manufactures of cotton, hemp, or flax, or of which cotton, hemp, or flax is the component material of chief value, n. o. p.....	25; 30; 35
538. Manufactures of jute, n. o. p.....	15; 22½; 25
539. Fiber, Mexican, natural, and tampico or istle and vegetable fibers; fibrilla, flax fiber and flax tow; grass, manila, Esparto or Spanish, and other grasses, and pulp of, including fancy grasses, dried but not colored or otherwise manufactured; moss, Iceland, and other mosses, seagrass and seaweed, crude or in their natural state, or cleaned only; and kelp.....	Free.
540. Hemp, dressed or undressed.....	Free.
541. Oakum of jute or hemp.....	Free.
542. Jute or hemp yarn, plain, dyed, or colored.....	Free.
543. Linen yarn for the manufacture of towels and damask, when imported by manufacturers of such articles for use exclusively in the manufacture of such articles in their own factories.....	Free.
544. Binder twine or twine for harvest binders.....	Free.
544a. Articles which enter into the cost of the manufacture of binder twine or twine for harvest binders when imported for such use exclusively by manufacturers who manufacture such twine only.....	Free.

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

‡ See Treaty Import Duties, Italy, p. 66.

Tariff items.	Per cent ad valorem.
545. Jute and jute butts, jute cloth, as taken from the loom, not colored, cropped, mangled, pressed, calendered, nor finished in any way; and jute canvas, uncolored.....	Free.
546. Jute cloth, uncolored, not further finished than cropped, bleached, mangled, or calendered.....	7½; 10; 10
547. Sail twine and canvas, of hemp or flax, when to be used for boats' and ships' sails.....	5; 5; 5
548. Twine and cordage of all kinds, n. o. p.....	20; 22½; 25
549. Hammocks, lawn tennis nets, sportsmen's fish nets, and other articles manufactured of twine, n. o. p.....	20; 27½; 30
550. Sails for boats and ships.....	15; 22½; 25
551. Horse clothing of jute, shaped or otherwise manufactured.....	20; 27½; 30
552. Bags or sacks of hemp, linen, or jute, and cotton seamless bags.....	15; 17½; 20
553. Lamp wicks.....	17½; 22½; 25
554. Wool and the hair of the camel, alpaca, goat, and other like animals, not further prepared than washed, n. o. p.; noils, being the short wool which falls from the combs in worsted factories; and worsted tops, n. o. p.....	Free.
555. Wool, viz.: Leicester, Cotswold, Lincolnshire, South-down combing wools, or wools known as luster wools and other like combing wools, such as are grown in Canada, per pound.....	2c; 2½c; 3c.
556. Worsted tops made from such wools as are mentioned in the next preceding item.....	10; 12½; 15
557. Yarns, woolen and worsted, n. o. p.....	20; 27½; 30
558. Yarns, composed wholly or in part of wool, worsted, the hair of the goat, or like animal, n. o. p., costing 30 cents per pound or over, when imported on the cop, cone, or tube, or in the hank, by manufacturers of woolen goods for use exclusively in their own factories.....	12½; 17½; 20
559. Wool or worsted yarns, when genapped, dyed or finished and imported by manufacturers of braids, cords, tassels, buttons, and fringes for use exclusively in the manufacture of such articles in their own factories.....	Free.
560. Yarns spun from the hair of the alpaca and mohair yarn.....	Free.
561. Lastings, mohair cloth, or other manufactures of cloth, woven or made in pattern of such size, shape, or form, or cut in such manner as to be fit only for covering buttons, when imported by manufacturers of buttons for use exclusively in the manufacture of such articles in their own factories.....	Free.
562. Oiled silk, and oiled cloth, and tape or other textile, India-rubbered, flocked, or coated, n. o. p.....	20; 27½; 30
563*†‡. Women's and children's dress goods, coat linings, Italian cloths, alpacas, orleans, cashmeres, henriettas, serges, huntings, nun's cloth, bengalines, whip cords, twills, plains or jacquards of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel,	

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

‡ See Treaty Import Duties, Italy, p. 66.

Tariff items.

Per cent.
ad valorem.

	alpaca, goat, or like animal, not exceeding in weight 6 ounces to the square yard, when imported in the gray or unfinished state for the purpose of being dyed or finished in Canada, under regulations prescribed by the minister of customs	15; 22½; 25
564.	Felt, pressed, of all kinds, not filled or covered by or with any woven fabric	15; 22½; 25
565.	Blankets composed wholly of pure wool	22½; 30; 35
566.	Flannels, plain, not fancy; fabrics of wool or of cotton and wool, commonly described and sold as lusters, mohair, alpaca, and Italian linings	22½; 30; 35
567*†.	Fabrics, manufactures, wearing apparel and ready-made clothing, composed wholly or in part of wool, worsted, the hair of the goat or other like animal, n. o. p.; cloths, doe-skins, cassimeres, tweeds, coatings, overcoatings, and felt cloth, n. o. p.	30; 35; 35
568.	Undershirts, drawers, and knitted goods, n. o. p.	22½; 30; 35
568a.	Socks and stockings of all kinds	25; 32½; 35
569.	Stockinettes for the manufacture of rubber boots and shoes, when imported by manufacturers of rubber boots and shoes, for use exclusively in the manufacture of such articles in their own factories	10; 12½; 15
570*†.	Mats, door or carriage, other than metal, n. o. p.	25; 30; 35
571*†.	Carpeting, rugs, mats, and matting of cocoa, straw, hemp, or jute; carpet linings and stairpads	17½; 22½; 25
572.	Turkish or imitation Turkish or other rugs or carpets; and carpets n. o. p.	25; 30; 35
573*†‡.	Enameled carriage, floor, shelf, and table oilcloth, linoleum, and cork matting or carpets	25; 32½; 35
573a.	Church vestments of any material	12½; 17½; 20
574*†.	White cotton bobinet, plain, in the web	15; 22½; 25
575*†.	Embroideries, n. o. p.; lace, n. o. p.; braids, n. o. p.; fringes, n. o. p.; cords; elastic, round, or flat; garter elastic; tassels; handkerchiefs of all kinds; lace collars and all manufactures of lace; nets and nettings of cotton, linen, silk, or other material, n. o. p.; shams and curtains, when made up, trimmed or untrimmed; corsets of all kinds; linen or cotton clothing, n. o. p.	25; 32½; 35
576.	Silk, raw or as reeled from the cocoon, not being doubled, twisted, or advanced in manufacture in any way; silk cocoons and silk waste	Free.
577.	Silk in the gum or spun, when imported by manufacturers of silk underwear or of woven labels, for use exclusively in the manufacture of such articles in their own factories	Free.
578.	Spun silk not colored, n. o. p.; silk in the gum not more advanced than singles; tram or thrown organzine, not colored	10; 12½; 15
579.	Sewing and embroidery silk, silk twist, and silk floss	17½; 22½; 25

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

‡ See Treaty Import Duties, Italy, p. 66.

Tariff items.	Per cent ad valorem.
580*†. Black mourning crapes	12½; 17½; 20
581*†‡. Velvets, velveteens, silk velvets, plush and silk fabrics	17½; 27½; 30
582*†‡. Ribbons of all kinds and materials	22½; 32½; 35
583*†‡. Manufactures of silk or of which silk is the component part of chief value, n. o. p	30; 35; 37½

GROUP 11.

Miscellaneous.

Tariff items.	Per cent ad valorem.
584. Asphalt or asphaltum, solid; bone pitch, crude only; and resin or rosin in packages of not less than 100 pounds	Free.
585. Coal and pine pitch, burgundy pitch; and coal and pine tar, crude, in packages of not less than 15 gallons	Free.
586. Coal, anthracite; anthracite coal dust; coke	Free.
587. Bituminous slack coal, such as will pass through a ¾-inch screen, subject to regulations prescribed by the minister of customs, per ton	10c; 12c; 14c
588. Coal, bituminous, round and run of mine, and coal, n. o. p., per ton	35c; 45c; 53c
589. Ships and other vessels built in any foreign country, if British registered since September 1, 1902, on application for license to engage in the Canadian coasting trade; on the fair market value of the hull, rigging, machinery, boilers, furniture, and appurtenances thereof (as provided in Pt. XVI of the Canada shipping act)	25; 25
590. Vessels, dredges, scows, yachts, boats, and other waterborne craft, built outside of Canada, of any material, destined for use or service in Canadian waters (not including registered vessels entitled to engage in the coasting trade, nor vessels in transit between Canada and any place outside thereof), n. o. p.; on the fair market value of the hull, rigging, machinery, boilers, furniture, and appurtenances thereof, on arrival in Canada	15; 25; 25
<i>Provided, That regulations may be prescribed by the minister of customs for exemption from further duty after the duty specified in this item is once paid.</i>	
591. Freight wagons, farm wagons, drays, and sleighs, and complete parts thereof	17½; 22½; 25
592.*‡. Buggies, carriages, pleasure carts, and vehicles, n. o. p.; tires of rubber for vehicles of all kinds, fitted or not; cutters, children's carriages and sleds, and finished parts of all articles in this item	22½; 30; 35

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

‡ See Treaty Import Duties, Italy, p. 66.

Tariff items.

Per cent
ad valorem.

Provided, That for duty purposes the minimum value of an open buggy shall be \$40 and the minimum value of a covered buggy shall be \$50.

593.	Railway cars or other cars, wheel-barrows, trucks, road or railway scrapers, and hand carts	20; 27½; 30
594.	Bicycles and tricycles, n. o. p.	20; 27½; 30
595.	Locomotives and railway passenger, baggage and freight cars, being the property or under the control of railway companies in the United States, running upon any line or road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances into the United States under regulations prescribed by the minister of customs	Free.
596.	Materials to be used in Canada for the construction of bridges and tunnels crossing the boundary between the United States and Canada, when similar materials are admitted free under similar circumstances into the United States, under regulations prescribed by the minister of customs	Free.
597*.	†† Pianofortes, organs, and musical instruments of all kinds, n. o. p.; phonographs, graphophones, gramophones, and finished parts thereof, including cylinders and records therefor; and mechanical piano and organ players	20; 27½; 30
598*.	†† Brass band instruments; parts of pianofortes and parts of organs; and bagpipes	15; 22½; 25
599.	Hides and skins, raw, whether dry, salted, or pickled; and raw pelts	Free.
600.	Fur tails, in the raw state	Free.
601.	Fur skins of all kinds, not dressed in any manner	Free.
602.	Astrakan or Russian hare skins, China goat plates or rugs, and China goat skins, wholly or partially dressed, but not dyed	Free.
603*†.	Fur skins, wholly or partially dressed, n. o. p.	10; 15; 15
604†*.	Dongola, cordovan, calf, sheep, lamb, kid, or goat, kangaroo, alligator, and all leather, dressed, waxed, glazed, or further finished than tanned, n. o. p.; harness leather, and chamois skin	12½; 15; 15
605.	Skins for morocco leather, tanned but not further manufactured; belting leather of all kinds; tanners' scrap leather; leather not further finished than tanned, and skins, n. o. p.	10; 12½; 15
606.	Sole leather	12½; 15; 17½
607.	Glove leathers, tanned or dressed, colored or uncolored, when imported by glove manufacturers for use exclusively in their own factories in the manufacture of gloves	5; 7½; 10
608.	Japanned, patent, or enameled leather; morocco leather and leathers in imitation of morocco leather	15; 22½; 25
609.	Belting, of leather	15; 20; 22½

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff items.	Per cent ad valorem.
610. Belting, n. o. p.	20; 25; 27½
611*†. Boots and shoes, pegged or wire fastened, with unstitched soles close edged	17½; 22½; 25
611a. Boots, shoes, slippers, and insoles of any material, n. o. p.	20; 27½; 30
612. Harness and saddlery, including horse boots	20; 27½; 30
613. Manufactures of raw hide, and all manufactures of leather, n. o. p.	15; 22½; 25
614. Leatherboard, leatheroid, and manufactures thereof, n. o. p.	15; 22½; 25
615. Whips of all kinds, including thongs and lashes	20; 27½; 30
616. Rubber and gutta-percha, crude caoutchouc or india rubber, unmanufactured; powdered rubber and rubber for gutta-percha waste or junk; hard rubber in sheets but not further manufactured, and recovered rubber and rubber substitute	Free.
617. India-rubber boots and shoes	15; 22½; 25
618*†. Rubber cement and all manufactures of india rubber and gutta-percha, n. o. p.	15; 25; 27½
619. India-rubber clothing and clothing made waterproof with india rubber; rubber or gutta-percha hose, and cotton or linen hose lined with rubber; rubber mats or matting and rubber packing	22½; 30; 35
620. Webbing, elastic, over 1 inch wide	12½; 17½; 20
621. Window-shade cloth in the piece; window shades, cut to size or hemmed or mounted on rollers, n. o. p.	22½; 30; 35
622*††. Trunks, valises, hatboxes, carpet bags, tool bags, and baskets of all kinds, n. o. p.	20; 27½; 30
623*†. Musical instrument cases and fancy cases or boxes of all kinds, portfolios and fancy writing desks, satchels, reticules, cardcases, purses, pocketbooks, fly books, and parts thereof	22½; 30; 35
624*††. Bead ornaments, and ornaments of alabaster, spar, amber, terra-cotta, or composition; fans, dolls, and toys of all kinds; statues and statuettes of any material	20; 27½; 30
625. Caps, hats, muffs, tippets, capes, coats and cloaks of fur, and other manufactures of fur, n. o. p.	20; 27½; 30
626. Hats, caps, hoods, and bonnets, n. o. p.; hat and bonnet crowns, and hat, cap, and bonnet shapes	22½; 30; 35
627*††. Gloves and mitts, of all kinds	22½; 30; 35
628*†. Braces or suspenders, and finished parts thereof	22½; 30; 35
629. Umbrellas, parasols, and sunshades of all kinds and materials	22½; 30; 35
630*†. Boot, shoe, shirt, and stay laces of any material	20; 27½; 30
631. Collars and cuffs, of cotton, linen, xylonite, xyolite, or celluloid	25; 35; 37½
332. Quills in their natural state or unplumed	Free.
633*†. Feathers, in their natural state	10; 12½; 15

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

‡ See Treaty Import Duties, Italy, p. 66.

Tariff items.	Per cent ad valorem.
634*†. Feathers and manufactures of feathers, n. o. p.; artificial feathers, fruits, grains, leaves, and flowers, suitable for ornamenting hats	20; 27½; 27½
635. Whalebone, unmanufactured	Free.
636. Featherbone, plain or covered in coils	12½; 17½; 20
637*†. Corset clasps, busks, blanks and steels, and covered corset wires, cut to lengths, tipped or untipped; reed, rattan, and horn, covered	22½; 30; 35
638. Buckram, adapted for the manufacture of hat and bonnet shapes	Free.
638a. Hatters' plush of silk or cotton; hatters' bands (not cords), bindings, and hat sweats; hatters' tips and sides when cut to shape; and cashmere when cut to shape for under brims and hat covers. All the articles in this item when imported by hat and cap manufacturers for use exclusively in the manufacture of hats and caps in their own factories	Free.
639. Unfinished hoods, composed of "Leghorn," "Manila," palm leaf, grass, willow, or chip, not bleached or blocked	Free.
640. Palm leaf, unmanufactured	Free.
641. Braids or plaits of chip, palm leaf, manila, willow, osier, rattan, straw, tuscan, or grass, suitable for making or ornamenting hats	Free.
642. Hatters' furs, not on the skin	Free.
643. Hair, cleaned or uncleaned, but not curled, dyed, or otherwise manufactured; and horsehair not further manufactured than simply cleaned and dipped or dyed	Free.
644. Hair, curled or dyed, n. o. p.	12½; 17½; 20
645. Hair cloth of all kinds	20; 27½; 30
646. Manufactures of hair, n. o. p.; regalia, badges, and belts of all kinds, n. o. p., except silk belts	22½; 30; 35
647*†. Jewelry of any material, for the adornment of the person, n. o. p.	22½; 30; 35
648*†. Precious stones and imitations thereof, not mounted or set; and pearls and imitations thereof; pierced, split, strung or not, but not set or mounted	7½; 10; 10
648a. Diamonds, unset	Free.
649. Shoe buttons, n. o. p.	17½; 22½; 25
650. Metal parts adapted for the manufacture of covered buttons	12½; 17½; 20
650a. Button blanks of animal shell, in the rough	7½; 10; 10
651*†. Buttons of all kinds covered or not, n. o. p., including recognition buttons, and cuff or collar buttons	22½; 30; 35
652*†. Combs for dress and toilet, including mane combs of all kinds	22½; 32½; 35
653*†. Brushes of all kinds	17½; 25; 27½
654. Bristles, broom corn, and hair-brush pads	Free.
655*†. Lead pencils, pens, penholders, and rulers of all kinds	15; 25; 27½

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff items.	Per cent ad valorem.
656*†. Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders and cases for the same, smokers' sets and cases therefor, and tobacco pouches	22½; 32½; 35
657*†. Magic lanterns and slides therefor, philosophical, photographic, mathematical, and optical instruments, n. o. p.; cyclometers and pedometers, and tape lines of any material	17½; 22½; 25
658. Frames not more than 10 inches in width, clasps, and fasteners, adapted for use in the manufacture of purses and chatelaine bags or reticules	12½; 17½; 20
659. Photographic dry plates	20; 27½; 30
660. Clothes wringers for domestic use, and parts thereof ..	22½; 30; 35
661. Signs of any material other than paper, framed or not; letters and numerals of any material other than paper.	20; 27½; 30
662. Fertilizers, unmanufactured, including phosphate rock, kainite or German potash salts and German mineral potash; bone dust, charred bone and bone ash; fish offal or refuse and animal or vegetable manures	Free.
663. Fertilizers, compounded or manufactured, n. o. p.	5; 7½; 10
664. Glycerine, when imported by manufacturers of explosives, for use exclusively in the manufacture of such articles in their own factories	Free.
665. Torpedoes, firecrackers and fireworks of all kinds ..	17½; 22½; 25
665a. Fuse, not metallic	12½; 17½; 20
666. Nitroglycerine, giant powder, nitro and other explosives, n. o. p., per pound	1¼c; 2¼c; 2½c.
667. Blasting and mining powder, per pound	1¼c; 1½c; 2c.
668. Cannon, musket, rifle, gun and sporting powder and canister powder, per pound	2c; 2¾c; 3c.
669. Emery, in bulk, crushed or ground	Free.
670. Emery wheels, carborundum wheels, and manufactures of emery or of carborundum	17½; 22½; 25
671. Metal glove fasteners, papier-maché shoe buttons, shoe eyelets, corset eyelets, shoe eyelet hooks, shoe lace wire fasteners and sewing machine attachments	Free.
672. Ribs of brass, iron or steel, runners, rings, caps, notches, ferrules, mounts and sticks or canes in the rough, or not further manufactured than cut into lengths suitable for umbrella, parasol or sunshade or walking sticks, when imported by manufacturers of umbrellas, parasols and sunshades, for use exclusively in the manufacture of such articles in their own factories	Free.
673. Reeds, square or round, and raw hide centres, textile leather or rubber heads, thumbs, and tips, and steel, iron or nickel caps for whip ends, when imported by whip manufacturers, for use exclusively in the manufacture of whips in their own factories	Free.
674. Ivory and ivory nuts, piano key ivories and veneers of ivory unmanufactured	Free.

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff items.

Per cent
ad valorem.

675. Key pins, damper springs, jack springs, rail springs, regulating screws, spoons, bridle wires, damper wires, back check wires, dowel wires, German center pins, brass pins, rail hooks, brass brackets, plates, damper rod nuts, damper sockets and screws, shell, brass capstan screws, brass flange plates and screws, brass flanges, brass whitened spring wire, hammer wires, fly felt, butt felt, damper felt, hammer rail cloth, back check felt, catch felt, thin damper felt, whip cloth, bushing cloth, hammer felt, back hammer felt, bridle leather and buckskin, when imported by manufacturers of piano keys, actions, hammers, base dampers and organ keys, for use exclusively in the manufacture of such articles in their own factories. . . . Free.
676. Metallic tubes, glass caps, shells, containers and capillary tubes, rubber bulbs, boxes, and corks, when imported by manufacturers of vaccine points for use exclusively in the manufacture of such articles in their own factories. . . . Free.
677. Buddles, vanners and slime tables, adapted for use in gold mining. . . . Free.
678. Meerscham, crude or raw. . . . Free.
679. Hoofs, horn strips, horn, and horn tips, in the rough, not polished or otherwise manufactured than cleaned; bones, crude. . . . Free.
680. Fossils, shells, tortoise and mother-of-pearl, and other shells, unmanufactured. . . . Free.
681. Junk, old; rags of cotton, jute, hemp, and wool; paper waste clippings and waste of all kinds, n. o. p., except metallic; broken glass or glass cullet. . . . Free.
682. Fishhooks, for deep-sea or lake fishing, not smaller in size than No. 2; bank, cod, pollack, and mackerel fishlines; and mackerel, herring, salmon, seal, seine, mullet, net and trawl twine in hanks or coil, barked or not—in variety of sizes and threads—including gilling thread in balls, and head ropes for fishing nets; manila rope, not exceeding $1\frac{1}{2}$ inches in circumference, for holding traps in lobster fishery; barked marline, and net norsels of cotton, hemp, or flax; and fishing nets or seines, when used exclusively for the fisheries, not to include hooks, lines, or nets commonly used for sportsmen's purposes. . . . Free.
683. Fillets of cotton and rubber not exceeding 7 inches wide, when imported by manufacturers of card clothing for use exclusively in the manufacture of card clothing in their own factories. . . . Free.
684. Rubber thread not covered. . . . Free.
685. Blanketing and lapping and disks or mills for engraving copper rollers, when imported by cotton manufacturers, calico printers, and wall paper manufacturers, for use in their own factories only. . . . Free.
686. Goldbeaters' molds and goldbeaters' skins. . . . Free.
687. Cat gut or worm gut, unmanufactured, adapted for the manufacture of whip or other cord, or of ligatures. . . . Free.
688. Artificial limbs, and parts thereof; artificial teeth, not mounted. . . . Free.

Tariff items.	Per cent ad valorem.
689. Lifeboats and life-saving apparatus, specially imported by societies to encourage the saving of human life.....	Free.
690. Clothing and books, donations of, for charitable purposes, and photographs, not exceeding three, sent by friends and not for the purpose of sale.....	Free.
690a. Casual donations from abroad sent by friends, and not being advertising matter, tobacco, articles containing spirits or merchandise for sale—when the duty otherwise payable thereon does not exceed 50 cents in any one case, under regulations by the minister of customs....	Free.
691. Communion sets of metal, glass, or wood.....	Free.
692. Coins, cabinets of; collections of medals and collections of postage stamps; medals of gold, silver, or copper, and other metallic articles actually bestowed as trophies or prizes and received and accepted as honorary distinctions, and cups or other metallic prizes (not usual merchantable commodities) won in bona fide competitions.....	Free.
693. Collections of antiquities, when imported by or for public museums, public libraries, universities, colleges, or schools, and which are to be placed in such institutions.....	Free.
694. Models of inventions and of other improvements in the arts, but no article shall be deemed a model which can be fitted for use.....	Free.
695. Paintings in oil or water colors and pastels, valued at less than \$20 each.....	15; 22½; 25
695a. Paintings in oil or water colors and pastels, valued at not less than \$20 each; paintings and sculptures by artists domiciled in Canada but residing temporarily abroad for purposes of study, under regulations by the minister of customs.....	Free.
696. Philosophical and scientific apparatus, utensils, instruments, and preparations, including boxes and bottles containing the same; maps, photographic reproductions casts as models, etchings, lithographic prints or charts. All articles in this item, when specially imported in good faith for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use or by order of any college, academy, school, or seminary of learning in Canada, and not for sale, under regulations prescribed by the minister of customs....	Free.
697. Globes, geographical, topographical, and astronomical....	Free.
698. Typewriters, type, tablets with movable fixtures, and musical instruments, when imported by and for the use of schools for the blind, and being and remaining the sole property of the governing bodies of the said schools and not of private individuals.....	Free.
699. Botanical and entomological specimens; mineralogical specimens; skins of birds, and skins of animals not natives of Canada, for taxidermic purposes, not further manufactured than prepared for preservation; fish skins;	

Tariff items.

Per cent
ad valorem.

- anatomical preparations and skeletons or parts thereof;
and specimens, models, and wall diagrams for illustration
of natural history for universities, schools, and
public museums ----- Free.
700. Animals and articles brought into Canada temporarily
and for a period not exceeding three months for the pur-
pose of exhibition or of competition for prizes offered by
any agricultural or other association ----- Free.
Provided, That a bond shall be first given in accordance
with regulations prescribed by the minister of customs,
with the condition that the full duty to which such ani-
mals or articles would otherwise be liable shall be
paid in case of their sale in Canada, or if not reexported
within the time specified in such bond.
701. Menageries, horses, cattle, carriages, and harness of, un-
der regulations prescribed by the minister of customs .. Free.
702. Carriages for travelers, and carriages laden with merchan-
dise, not to include circus troupes or hawkers, under
regulations prescribed by the minister of customs ----- Free.
703. Travelers' baggage, under regulations prescribed by the
minister of customs ----- Free.
704. Apparel, wearing and other personal and household effects,
not merchandise, of British subjects dying abroad,
but domiciled in Canada; books, pictures, family plate
or furniture, personal effects and heirlooms left by be-
quest ----- Free.
705. Settlers' effects, viz: Wearing apparel, books, usual and
reasonable household furniture and other household
effects; instruments and tools of trade, occupation or
employment, guns, musical instruments, domestic sew-
ing machines, typewriters, bicycles, carts, wagons, and
other highway vehicles, agricultural implements and
live stock for the farm, not to include live stock or arti-
cles for sale, or for use as a contractor's outfit, nor ve-
hicles nor implements moved by mechanical power, nor
machinery for use in any manufacturing establishment;
all the foregoing if actually owned abroad by the settler
for at least six months before his removal to Canada,
and subject to regulations prescribed by the minister
of customs ----- Free.
Provided, That any dutiable article entered as settlers'
effects may not be so entered unless brought by the set-
tler on his first arrival, and shall not be sold or other-
wise disposed of without payment of duty until after
12 months' actual use in Canada.
706. Articles for the personal or official use of consuls general
who are natives or citizens of the country they repre-
sent and who are not engaged in any other business or
profession ----- Free.
707. Articles for the use of the Governor General ----- Free.
708. Arms, military stores, munitions of war, and other articles
the property of the Imperial Government, and to remain

Tariff items.

Per cent
ad valorem.

- the property of such government; articles consigned direct to officers and men of His Majesty's imperial navy for their own personal use or consumption, on board their own ships----- Free.
- 709.** Articles and other goods, the growth, produce, or manufacture of Canada, returned to the exporter thereof after having been exported without having been advanced in value or improved in condition by any process of manufacture or other means; also quicksilver flasks, and other metallic receptacles for holding liquids, and oyster pails, after having been once exported from Canada----- Free.
- Provided*, That the said articles and goods are returned within five years from time of exportation, subject to regulations prescribed by the minister of customs.
- Provided also*, That any article or goods described in this paragraph upon which an allowance of drawback has been made shall not be admitted to entry except upon payment of duties equal to the drawback allowed.
- Provided further*, That any of such goods or articles manufactured in bond or under excise regulations in Canada and exported shall not be admitted to entry except upon payment of the customs or excise duties to which they would have been liable had they not been exported from Canada.
- 710*†.** Coverings, inside and outside, used in covering or holding goods imported therewith, shall be subject to the following provisions, viz:
- (a) Usual coverings, containing free goods only; usual coverings, except receptacles capable of holding liquids, containing goods subject to a specific duty only, n. o. p. Free.
 - (b) Usual coverings containing goods subject to any ad valorem duty, when not included in the invoice value of the goods they contain----- 15; 20; 20
 - (c) *Provided*, That usual coverings containing goods subject to any ad valorem duty if included in the invoice value of the goods they contain, and not charged separately on the invoice, shall be subject to the same rate of duty ad valorem as the goods they contain, and may be combined with the goods for valuation and duty on the customs entry.
 - (d) *Provided further*, That receptacles capable of holding liquids, when containing goods subject to a specific duty, shall be charged with the rate of duty to which the same would be subject if imported separately, except when the coverings and the goods contained therein are rated together in the tariff item.
 - (e) *Provided further*, That usual coverings designed for use other than in the bona fide transportation of the goods they contain shall be charged with the rate of duty

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff items.

Per cent
ad valorem.

to which the same would be subject if imported separately.

(f) *Provided also*, That the term coverings in this paragraph shall include packing boxes, crates, casks, cases, cartons, wrapping sacks, bagging, rope, twine, straw, or other articles used in covering or holding goods imported therewith, and the labor and charges for packing such goods, subject to regulations prescribed by the minister of customs.

711*†. All goods not enumerated in this schedule as subject to any other rate of duty, and not otherwise declared free of duty, and not being goods the importation whereof is by law prohibited. ----- 15; 17½; 17½

Provided, That duty shall not be deemed to be provided for by this item upon dutiable goods mentioned as "n. o. p." in any preceding tariff item.

Provided further, That when the component material of chief value in any nonenumerated article consists of dutiable material enumerated in this schedule as bearing a higher rate of duty than is specified in this tariff item such nonenumerated article shall be subject to the highest duty which would be chargeable thereon if it were composed wholly of the component material thereof of chief value, such "component material of chief value" being that component material which shall exceed in value any other single component material in its condition as found in the article.

ORDERS IN COUNCIL.

- | | |
|---|-----------|
| 712. Coal tar base or salt, for use in the manufacture of coal tar dyes, O. C. 21, November, 1907----- | Free. |
| 713. Crude bromides, for the production of bromine, O. C. 21, November, 1907----- | Free. |
| 714. Lenses and shutters, when imported by the manufacturers of cameras or kodaks for use only in the manufacture of cameras or kodaks, O. C. 27, November, 1907----- | Free. |
| 715. Special parts of brass and aluminum, in the rough, when imported by manufacturers of cameras or kodaks, for use only in the manufacture of cameras or kodaks, shall be subject to the following reduced duty, O. C. 27, November, 1908.----- | 5; 7½; 7½ |
| 716. Iron tubing, lacquered or brass covered, not over 2 inches in diameter, in the rough, for use only in the manufacture of extension rods for windows, when imported by manufacturers of such rods, O. C. 27, November, 1907----- | Free. |
| 717. Brass in bars and rods, in coil or otherwise, not less than 6 feet in length, and brass in strips, sheets, or plates, | |

* See French Treaty, p. 52.

† See Treaty Import Duties, Belgium and the Netherlands, p. 59.

Tariff items.	Per cent ad valorem.
not polished, planished, or coated, when for use as materials in Canadian manufactures, O. C. August 11, 1908	Free.
718. Asphaltum oil for use only for paving purposes, O. C. 11, August, 1908	Free.
719. Pressed felt, elastic webbing and hollow blocks of wood, when imported by manufacturers of artificial limbs, for use only in the manufacture of artificial limbs, O. C. 11, August, 1908	Free.
720. Iron or steel rods, rolled or drawn, not less than $\frac{5}{16}$ of an inch in diameter, when imported by manufacturers of chain for use only in the manufacture of chain in their own factories, O. C. 11, August, 1908	Free.
721. Tinsel thread and tinsel wire, when imported by manufacturers of braids, cords, tassels, ribbons, or trimmings, for use only in the manufacture of such articles in their own factories, O. C. 11, August, 1908	5; $7\frac{1}{2}$; 10
722. Flat steel, cold rolled, not over half an inch thick, for use only in the manufacture of cups and cones for ball bearings, when imported by manufacturers of such ball bearings, shall be subject to the following reduced duty, O. C. 11, August, 1908	Free; 5; 5
723. Metallic elements and tungstic acid when imported by manufacturers for use only in their own factories in the manufacture of metal filaments for electric lamps, O. C. 1, November, 1909	Free.
724. Twine or yarn of paper when imported by manufacturers for the purpose of being woven into fabrics in their own factories, O. C. 1, November, 1909	Free.
725. Steel imported by manufacturers for use in their own factories in manufacturing rough, unfinished parts of rifles when such parts are to be used in rifles to be made for the Government of Canada, O. C. 1, November, 1909	Free.
726. Gun barrels, in single tubes, forged, rough-bored, O. C. 1, November, 1909	Free.
727. Antimony salts for dyeing	Free.
728. Hyposulphite of soda when imported by tanners for use in their own factories in the tanning of leather, O. C. 1, November, 1909	Free.
729. Rolled iron and steel rods, not over half an inch in diameter or in width, to be manufactured into horseshoe nails, when imported by manufacturers of such nails, O. C. 1, November, 1909	Free.
730. Cold rolled sheets or plates of steel with sheared edges over 14 gauge, and not less than one and one-half inches wide, when imported by manufacturers of mower bars, hinges, typewriters, and sewing machines for use only in the manufacture of the said articles in their own factories	5; $7\frac{1}{2}$; 10
731. Preparations made from pyroxylin and wood naphtha when imported by manufacturers for use only in their own factories in the coating of imitation leather ...	5; $7\frac{1}{2}$; 10

Tariff items.

Per cent
ad valorem.

732. Coated or sized cloth when imported by manufacturers for use only in their own factories in manufacturing sensitized blue or black print cloth 10; 12½; 15
733. Fuse heads of metal foil and cardboard, when imported by manufacturers of electric fuses for use only in their own factories in the manufacture of such fuses, O. C. 10, June, 1910 Free.
734. Cotton thread, nitrate of thorium, and nitrate of cerium for use in the manufacture of incandescent gas mantles, when imported by manufacturers of such mantles or of stockings for such mantles, O. C. 10, June, 1910 Free.
735. Crude glycerine, when imported by manufacturers for use only in their own factories in the manufacture of refined glycerine, O. C. 10, June, 1910 Free.
736. Soya beans and soya bean cake for use in the manufacture of cattle food and of fertilizers, when imported by manufacturers of such cattle food and fertilizers, O. C. 10, June, 1910 Free.
737. Iron tubing, brass covered, not over two inches in diameter, in the rough, when imported by manufacturers for use only in their own factories in the manufacture of towel bars, bathtub rails, and clothes carriers, O. C. 10, June, 1910 Free.
738. Ground coke, when imported by manufacturers of electric batteries for use only in their own factories in the manufacture of such batteries, O. C. 10, June, 1910 Free.
739. Preparations made from pyroxylin and wood naphtha, when imported by manufacturers for use only in their own factories in the manufacture of leather belting, O. C. 10, June, 1910 5; 7½; 10
740. Silk in the gum or spun, colored or not, when imported by manufacturers of ribbons and shoe laces for use only in the manufacture of such articles in their own factories, O. C. 10, June, 1910 5; 7½; 10
741. Wood handles, when imported by manufacturers of D shovel handles, for use only in the manufacture of such D shovel handles in their own factories, O. C. 10, June, 1910 10; 12½; 15
742. Hard rubber, unfinished, in tubes for use only in the manufacture of fountain pens, when imported by manufacturers of such pens, O. C. 10, June, 1910 5; 7½; 10
743. Articles of chinaware, when imported to be mounted by manufacturers of silverware in their own factories, O. C. 10, June, 1910 15; 20; 22½
744. Tenpin blocks of wood in the rough, when imported by the manufacturers of tenpins for use only in the manufacture of such articles in their own factories, O. C. 10, June, 1910 5; 7½; 10

TREATY IMPORT DUTIES.

NOTE.—The numbers of the Canadian tariff have reference to the present Canadian tariff, p. 102. The term ex means a part of the item to which the number refers.

NOTE.—Abbreviation: n. o. p. means “not otherwise provided for” elsewhere in the Canadian tariff.

FRENCH TREATY OF 1907.

Products of France and other countries (see p. 192) enjoying the benefits of the intermediate tariff rates and a special tariff.

See Transshipment conditions, page 192.

No. of Canadian tariff.	Duties.
8. Canned meats, canned poultry, and game; extracts of meats and fluid beef not medicated, and soups of all kinds	25 per cent
17. Cheese, per pound	3c.
23. Preparations of cocoa or chocolate, n. o. p.	32½ per cent
67. Macaroni and vermicelli, per 100 pounds	\$1
72. Garden, field, and other seeds for agricultural and other purposes, n. o. p.; sunflower, canary, hemp, and millet seed, when in packages, weighing over 1 pound each	10 per cent
78. Florist stock, viz: Palms, ferns, rubber plants (Ficus), gladiolus, cannas, dahlias, and peonies	22½ per cent
81. Trees, viz: Apple, cherry, peach, pear, plum, and quince, of all kinds, and small peach trees, known as June buds, each	2½c.
82. Grape vines; gooseberry, raspberry, currant, and rose bushes; fruit plants, n. o. p.; trees, plants, and shrubs, commonly known as nursery stock, n. o. p.	17½ per cent
Ex. 86. Tomatoes, and cooked corn in cans, or other air-tight packages, n. o. p., the weight of the packages or cans to be included, per pound	1¼c.
Ex. 86. Vegetables, tomatoes excepted, including baked beans, in cans, or other air-tight packages, n. o. p., the weight of the cans or other packages to be included in the weight for duty, per pound	1c.
88. Pickles, sauces, and catsups	32½ per cent
94. Dates and figs, dried, per 100 pounds	55c.
99. Prunes and dried plums, unpitted; raisins and dried currants, per pound	¾c.

No. of Canadian tariff.	Duties.
105. Fruits in air-tight cans or other air-tight packages, n. o. p., the weight of the cans or other packages to be included in the weight for duty, per pound	2c.
109. Almonds, walnuts, Brazil nuts, pecans, and shelled peanuts, n. o. p., per pound	2c.
112. Nuts of all kinds, n. o. p., per pound	2c.
114. Nuts, shelled, n. o. p., per pound	3½c.
Ex. 120. Anchovies, sardines, sprats, and other fish, packed in oil or otherwise, in tin boxes, the weight of the tin box to be included in the weight for duty:	
(a) When weighing over 20 ounces and not over 36 ounces each, per box	5c.
(b) When weighing over 12 ounces and not over 20 ounces each, per box	4c.
(d) When weighing 8 ounces each, or less, per box	2c.
Ex. 120. Anchovies, sardines, sprats, and other fish, packed in oil or otherwise, in tin boxes, the weight of the tin box to be included in the weight for duty:	
(c) When weighing over 8 ounces, and not over 12 ounces each, per box	2c.
121. Fish preserved in oil, n. o. p.	30 per cent
141. Sugar candy and confectionery of all kinds, including sweetened gums, candied peel, candied popcorn, candied fruits, candied nuts, flavoring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings, and all other confections containing sugar	32½ per cent
152. Lime juice and other fruit sirups and fruit juices, n. o. p.	17½ per cent
156. Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine, n. o. p.; gin of all kinds, n. o. p.; rum, whisky, and all spirituous or alcoholic liquors, n. o. p.; amyl alcohol or fusil oil, or any substance known as potato spirit or potato oil; methyl alcohol, wood alcohol, wood naphtha, pyroxilic spirit or any substance known as wood spirits or methylated spirits, absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, n. o. p.; cordials and liqueurs of all kinds, n. o. p.; mescal, pulque, rum shrub, schiedam, and other schnapps; tafia, angostura, and similar alcoholic bitters or beverages; and wines, n. o. p., containing more than 40 per cent of proof spirit, per gallon of the strength of proof	\$2.40
159. Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures, or medicines, or ethereal and spirituous fruit essences, n. o. p., per gallon	\$2.40 and 30 per cent

No. of Canadian tariff.	Duties.
160. Alcoholic perfumes and perfumed spirits, bay rum, cologne, and lavender waters, hair, tooth, and skin washes, and other toilet preparations containing spirits of any kinds:	
(a) When in bottles or flasks containing not more than 4 ounces each	50 per cent
(b) When in bottles, flasks, or other packages, containing more than 4 ounces each, per gallon	\$2. 40 and 40 per cent
162. Medicinal or medicated wines, including vermouth and ginger wine, containing no more than 40 per cent of proof spirits	50 per cent
Ex. 163. Wines of the fresh grape of all kinds not sparkling, imported in barrels or in bottles:	
(a) Containing 20 per cent or less proof spirits,* per gallon	15c.
(b) Containing more than 20 per cent* and not more than 23 per cent proof spirit,† per gallon	20c.
(c) Containing more than 23 per cent and not more than 26 per cent of proof spirit, per gallon	25c.
For each degree in excess of 26 per cent of proof spirit until the strength reaches 40 per cent of proof spirit	3c.
Provided that 6 quart‡ bottles, or 12 pint § bottles, shall be held to contain a gallon for duty purposes under this item.	
Ex. 165. Champagne and all other sparkling wines in bottles containing:	
(a) Not more than a quart, but more than a pint (old wine measure), per dozen bottles ..	\$3. 30
(b) Not more than a pint, but more than one-half pint (old wine measure), per dozen bottles	\$1. 65
(c) One half pint, or less, per dozen bottles	82c.
(d) Over 1 quart (old wine measure), per gallon ..	\$1. 50
Ex. 169. Books, viz: Novels or works of fiction, or literature of a similar character, unbound or paper bound or in sheets, in the French language, but not to include Christmas annuals, or publications commonly known as juvenile and toy books	15 per cent
Ex. 171. Books, printed, periodicals and pamphlets, or parts thereof, in the French language, n. o. p.; not to include blank account books, copy books, or books to be written or drawn upon	5 per cent
180. Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, decalcomania transfers of all kinds, engravings or prints or proofs therefrom, and similar works of art, n. o. p.; blueprints, building plans, maps, and charts, n. o. p.	22½ per cent

* Or 11° 6 by centesimal alcoholometer.

† Equal to 0.946 of a liter.

‡ Or 13° 3 by centesimal alcoholometer.

§ Equal to 0.473 of a liter.

No. of
Canadian
tariff.

Duties.

213. Acid, acetic and pyroligneous, n. o. p., and vinegar:
 Per gallon of any strength not exceeding the strength of proof $12\frac{1}{2}$ c.
 And in addition thereto, for each degree of strength in excess of the strength of proof... $1\frac{3}{4}$ c.
220. All medicinal, chemical, and pharmaceutical preparations, compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, and oils, n. o. p.:
 (a) When dry 25 per cent
 (Ex. b) Others containing alcohol 50 per cent
Provided, That drugs, pill mass and preparations, not including pills or medicinal plasters, recognized by the British or United States Pharmacopœia, or the French Codex as official, shall not be held to be covered by this item.
Provided also, That any article in this item containing more than 40 per cent of proof spirit shall be rated for duty at, per gallon \$2.40
 and 30 per cent
- Ex. 220. All medicinal, chemical, and pharmaceutical preparations, compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, and oils, n. o. p.:
 (Ex. b) All other than dry, and not containing alcohol 25 per cent
Provided, That drugs, pill mass and preparations, not including pills or medicinal plasters, recognized by the British or United States Pharmacopœia, or the French Codex as official, shall not be held to be covered by this item.
228. Soap powders, powdered soap, mineral soap, and soap n. o. p. $32\frac{1}{2}$ per cent
230. Castile soap, per pound 1c.
232. Glue, liquid, powdered, or sheet, and mucilage, gelatine, casein, adhesive paste, and isinglass 25 per cent
233. Pomades, French or flower odors, preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 pounds each $12\frac{1}{2}$ per cent
234. Perfumery, including toilet preparations, nonalcoholic, viz: Hair oils, tooth and other powders and washes, pomatums, pastes, and all other perfumed preparations, n. o. p., used for the hair, mouth, or skin $32\frac{1}{2}$ per cent

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236.	Antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, lambs' wool, tow, jute, gauzes, and oakum prepared for use as surgical dressings, plain or medicated; surgical trusses, pessaries, and suspensory bandages of all kinds	17½ per cent
237.	Celluloid, molded into sizes for handles of knives and forks, not bored nor otherwise manufactured; molded celluloid balls and cylinders, coated with tin foil or not, but not finished or further manufactured; and celluloid lamp-shade blanks and comb blanks	7½ per cent
256.	Printing ink	17½ per cent
257.	Writing ink	22½ per cent
262.	Olive oil, n. o. p.	15 per cent
264.	Essential oils, n. o. p.	7½ per cent
287.	Tableware of china, porcelain, white granite, or iron-stone	27½ per cent
290.	Cement, Portland, and hydraulic or water lime, in barrels, bags, or casks, the weight of the package to be included in the weight for duty, per 100 pounds	11c.
316.	Electric-light carbons and points, of all kinds, n. o. p.	32½ per cent
318.	Common and colorless window glass	12½ per cent
320.	Plate glass, not beveled, in sheets or panes not exceeding 7 square feet each, n. o. p.	10 per cent
321.	Plate glass, not beveled, in sheets or panes exceeding 7 square feet each, and not exceeding 25 square feet each, n. o. p.	25 per cent
323.	Silver glass, beveled or not and framed or not	30 per cent
326a.	Articles of glass, not plate or sheet, designed to be cut or mounted, and manufactures of glass, n. o. p.	20 per cent
339.	Manufactures of lead, n. o. p.	27½ per cent
352.	Brass and copper nails, tacks, rivets, and burrs or washers; bells and gongs, n. o. p., and manufactures of brass or copper, n. o. p.	27½ per cent
354.	Manufactures of aluminum, n. o. p.	22½ per cent
361.	Gold, silver, and aluminum leaf; Dutch or schlag metal leaf; brocade and bronze powders	25 per cent
362.	Articles consisting wholly or in part of sterling or other silverware, nickel plated ware, gilt or electroplated ware, n. o. p.; manufactures of gold and silver, n. o. p.	30 per cent
366.	Watch actions and movements, and parts thereof, finished or unfinished, including winding bars and sleeves	12½ per cent
368.	Clocks, watches, time recorders, clock and watch keys, clock cases, and clock movements	27½ per cent
418.	Wire cloth, or woven wire of brass or copper	22½ per cent
419.	Needles, of any material or kind, and pins manufactured from wire of any metal, n. o. p.	27½ per cent
420.	Buckles and clasps of iron, steel, brass, or copper, of all kinds, n. o. p. (not being jewelry)	27½ per cent
426.	Knives and forks and all other cutlery, of steel, plated or not, n. o. p.	27½ per cent

No. of Canadian tariff.	Duties.
438. Locomotives and motor cars, for railways and tramways, and automobiles and motor vehicles of all kinds. 30 per cent	
Ex 453. Telephone and telegraph instruments, electric and galvanic batteries, electric motors, dynamos, generators, sockets, insulators of all kinds; electric apparatus, n. o. p.; and iron and steel castings, and iron or steel integral parts of all machinery above specified. 25 per cent	
454. Manufactures, articles or wares of iron or steel, or of which iron and steel (or either) are the component materials of chief value, n. o. p. 27½ per cent	
506. Manufactures of wood, n. o. p. 22½ per cent	
512. Picture frames and photograph frames, of any material. 27½ per cent	
519. House, office, cabinet, or store furniture of wood, iron, or other material, in parts or finished; wire screens, wire doors, and wire windows; cash registers; window cornices and cornice poles of all kinds; hair, spring, and other mattresses; curtain stretchers, furniture springs, and carpet sweepers. 27½ per cent	
526. White and cream-colored lace and embroideries, of cotton or linen. 17½ per cent	
536. Cotton or linen thread, n. o. p.; crochet and knitting cotton. 22½ per cent	
563. Women's and children's dress goods, coat linings, Italian cloths, alpacas, Orleans, cashmeres, henriettas, serges, buntings, nun's cloth, bengalines, whip cords, twills, plains or jacquards of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel, alpaca, goat, or like animal, not exceeding in weight 6 ounces to the square yard, when imported in the gray or unfinished state for the purpose of being dyed or finished in Canada, under regulations prescribed by the minister of customs. 22½ per cent	
567. Fabrics, manufactures, wearing apparel, and ready-made clothing, composed wholly or in part of wool, worsted, the hair of the goat, or other like animal, n. o. p.; cloths, doeskins, cassimeres, tweeds, coatings, over-coatings, and felt cloth, n. o. p. 35 per cent	
570. Mats, door or carriage, other than metal, n. o. p. 30 per cent	
571. Carpeting, rugs, mats, and matting of cocoa, straw, hemp, or jute, carpet linings and stair pads. 22½ per cent	
573a. Church vestments of any material. 17½ per cent	
574. White cotton bobinet, plain, in the web. 22½ per cent	
Ex 575. Braids, n. o. p.; fringes, n. o. p.; cords, elastic, tassels, handkerchiefs of all kinds; shams and curtains, when made up, trimmed or untrimmed; corsets of all kinds; linen or cotton clothing, n. o. p. 32½ per cent	
Ex 575. Embroideries, n. o. p.; lace, n. o. p.; collars or col- larettes in lace and all manufactures of lace; nettings of cotton, linen, silk, or other material, n. o. p. 27½ per cent	
580. Black mourning crapes. 17½ per cent	
Ex 581. Velvets other than of pure silk, velveteens, and plush fabrics. 27½ per cent	

No. of Canadian tariff.	Duties.
Ex 581. Velvets of pure silk and silk fabrics	20 per cent
582. Ribbons of all kinds, and materials	25 per cent
583. Manufactures of silk or of which silk is the component part of chief value, n. o. p.	32½ per cent
597. Pianofortes, organs, and musical instruments of all kinds, n. o. p., phonographs, graphophones, gramophones, and finished parts thereof, including cylinders and records therefor; and mechanical piano and organ play- ers	27½ per cent
598. Brass band instruments; parts of pianofortes, and parts of organs, and bagpipes	22½ per cent
603. Fur skins, wholly or partially dressed, n. o. p.	15 per cent
604. Dongola, cordovan, calf, sheep, lamb, kid or goat, kanga- roo, alligator, and all leather, dressed, waxed, glazed, or further finished than tanned, n. o. p.; harness leather, and chamois skin	15 per cent
611a. Boots, shoes, slippers, and insoles of any material, n. o. p.	27½ per cent
618. Rubber cement and all manufactures of India rubber and gutta-percha, n. o. p.	25 per cent
622. Trunks, valises, hat boxes, carpetbags, tool bags, and baskets of all kinds, n. o. p.	27½ per cent
623. Musical-instrument cases and fancy cases or boxes of all kinds, portfolios and fancy writing desks, satchels, reticules, cardcases, purses, pocketbooks, flybooks, and parts thereof	30 per cent
624. Bead ornaments, and ornaments of alabaster, spar, amber, terra cotta, or composition; fans, dolls, and toys of all kinds; statutes and statuettes of any material ..	27½ per cent
627. Gloves and mitts, of all kinds	30 per cent
628. Braces or suspenders, and finished parts thereof ...	30 per cent
630. Boot, shoe, shirt, and stay laces, of any material. ...	27½ per cent
633. Feathers, in their natural state	12½ per cent
634. Feathers and manufactures of feathers, n. o. p.; artificial feathers, fruits, grains, leaves, and flowers suitable for ornamenting hats	27½ per cent
637. Corset clasps, busks, blanks, and steels, and covered cor- set wires, cut to lengths, tipped or untipped; reed, rattan, and horn, covered	30 per cent
647. Jewelry of any material, for the adornment of the person, n. o. p.	30 per cent
648. Precious stones, and imitations thereof, not mounted or set; and pearls and imitations thereof, pierced, split, strung or not, but not set or mounted	10 per cent
651. Buttons of all kinds, covered or not, n. o. p., including recognition buttons, and cuff or collar buttons ...	30 per cent
652. Combs for dress and toilet, including mane combs, of all kinds	32½ per cent
653. Brushes of all kinds	25 per cent
655. Lead pencils, pens, penholders, and rulers of all kinds	25 per cent

No. of Canadian tariff.	Duties.
656. Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders, and cases for the same; smokers' sets, and cases therefor, and tobacco pouches	32½ per cent
657. Magic lanterns and slides therefor, philosophical, photographic, mathematical, and optical instruments, n. o. p.; cyclometers and pedometers, and tape lines of any material	22½ per cent
710. Coverings, inside and outside, used in covering or holding goods imported therewith	20 per cent
711. All goods not enumerated in this schedule * as subject to any other rate of duty, and not otherwise declared free of duty, and not being goods the importation whereof is by law prohibited †	17½ per cent

BELGIUM AND THE NETHERLANDS.

Goods of Belgium and of the Netherlands enjoying the benefit of the intermediate tariff on importations into Canada when imported and conveyed without transshipment from a port of Belgium or the Netherlands, or from a port of a British country into a sea or river port of Canada.

8. Canned meats, canned poultry and game; extracts of meats and fluid beef not medicated, and soups of all kinds	25 per cent
17. Cheese, per pound	3c.
23. Preparations of cocoa or chocolate, n. o. p.	32½ per cent
67. Macaroni and vermicelli, per 100 pounds	\$1.00
72. Garden, field, and other seeds for agricultural and other purposes, n. o. p.; sunflower, canary, hemp, and millet seed, when in packages, weighing over 1 pound each	10 per cent
78. Florist stock, viz: Palms, ferns, rubber plants (Ficus), gladiolus, cannas, dahlias, and pæonias	22½ per cent
81. Trees, viz: Apple, cherry, peach, pear, plum, and quince, of all kinds, and small peach trees known as June buds, each	2½c.
82. Grapevines; gooseberry raspberry, currant, and rose bushes; fruit plants, n. o. p.; trees, plants, and shrubs, commonly known as nursery stock, n. o. p.	17½ per cent
86. Tomatoes and other vegetables, including corn and baked beans, in cans or other air-tight packages, n. o. p., the weight of the cans or other packages to be included in the weight for duty, per pound	1¼c.
88. Pickles, sauces, and catsups	32½ per cent
94. Dates and figs, dried, per 100 pounds	55c.
99. Prunes and dried plums, unpitted; raisins and dried currants, per pound	¾c.

* The words "this schedule" refer to the Canadian customs tariff now in force.

† Are included under this number more especially, mineral waters in bottles, drugs, and preparations recognized as official by the French Codex.

No. of Canadian tariff.	Duties.
105. Fruits in air-tight cans or other air-tight packages, n. o. p., the weight of the cans or other packages to be included in the weight for duty, per pound	2c.
109. Almonds, walnuts, Brazil nuts, pecans, and shelled peanuts, n. o. p., per pound	2c.
112. Nuts of all kinds, n. o. p., per pound	2c.
114. Nuts, shelled, n. o. p., per pound	3½c.
120. Anchovies, sardines, sprats, and other fish, packed in oil or otherwise, in tin boxes, the weight of the tin box to be included in the weight for duty:	
(a) When weighing over 20 ounces and not over 36 ounces each, per box	5c.
(b) When weighing over 12 ounces and not over 20 ounces each, per box	4c.
(c) When weighing over 8 ounces and not over 12 ounces each, per box	3c.
(d) When weighing 8 ounces each or less, per box	2c.
121. Fish preserved in oil, n. o. p.	30 per cent.
141. Sugar candy and confectionery of all kinds, including sweetened gums, candied peel, candied pop corn, candied fruits, candied nuts, flavoring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings, and all other confections containing sugar	32½ per cent.
152. Lime juice and other fruit sirups and fruit juices, n. o. p.	17½ per cent.
156. Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine, n. o. p.; gin of all kinds, n. o. p.; rum, whisky, and all spirituous or alcoholic liquors, n. o. p.; amyl alcohol or fusel oil, or any substance known as potato spirit or potato oil; methyl alcohol, wood alcohol, wood naphtha, pyroxilic spirit or any substance known as wood spirits or methylated spirits, absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, n. o. p.; cordials and liqueurs of all kinds, n. o. p.; mescal, pulque, rum shrub, schiedam and other schnapps; tafia, angostura, and similar alcoholic bitters or beverages; and wines, n. o. p., containing more than 40 per cent of proof spirit, per gallon of the strength of proof	\$2.40
159. Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures or medicines, or ethereal and spirituous fruit essences, n. o. p., per gallon, \$2.40, and	30 per cent.

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Duties.

160. Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters; hair, tooth, and skin washes, and other toilet preparations containing spirits of any kind:
- (a) When in bottles or flasks containing not more than 4 ounces each..... 50 per cent.
 - (b) When in bottles, flasks, or other packages containing more than 4 ounces each, per gallon, \$2.40, and..... 40 per cent.
162. Medicinal or medicated wines, including vermouth and ginger wine, containing not more than 40 per cent of proof spirits..... 50 per cent.
- Ex 163. Wines of the fresh grape of all kinds, not sparkling, containing 26 per cent or less of proof spirit, whether imported in wood or in bottles, per gallon..... 25c.
- And in addition thereto, for each degree of strength in excess of 26 per cent of proof spirit until the strength reaches 40 per cent proof spirit..... 3c.
- Provided*, That 6 quart bottles, or 12 pint bottles, shall be held to contain a gallon for duty purposes under this item.
165. Champagne and all other sparkling wines:
- (a) In bottles containing each not more than a quart but more than a pint (old wine measure), per dozen bottles..... \$3.30
 - (b) In bottles containing not more than a pint each, but more than one-half pint (old wine measure), per dozen bottles..... \$1.65
 - (c) In bottles containing one-half pint each or less, per dozen bottles..... \$0.82
 - (d) In bottles containing over 1 quart each (old wine measure), per gallon..... \$1.50
- Ex 169. Books, viz: Novels or works of fiction or literature of a similar character, unbound or paper bound or in sheets, in the French language, but not to include Christmas annuals or publications commonly known as juvenile and toy books..... 22½ per cent.
- Ex 171. Books, printed, periodicals, and pamphlets, or parts thereof, in the French language, n. o. p.; not to include blank account books, copy books, or books to be written or drawn upon..... 10 per cent.
180. Photographs, chromos, chromotypes, artotypes, oleographs, paintings, drawings, pictures, decalcomania, transfers of all kinds, engravings, or prints or proofs therefrom, and similar works of art, n. o. p.; blueprints, building plans, maps, and charts, n. o. p. 22½ per cent.

No. of Canadian tariff.	Duties.
213. Acid, acetic and pyroligneous, n. o. p., and vinegar, per gallon of any strength not exceeding the strength of proof	12½c.
And in addition thereto, for each degree of strength in excess of the strength of proof.	1¾c.
<i>Provided</i> , That the strength of proof shall be held to be equal to 6 per cent of absolute acid, and shall be determined in the manner prescribed by the governor in council.	
220. All medicinal, chemical, and pharmaceutical preparations, compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, and oils, n. o. p.:	
(a) When dry	25 per cent.
(b) All others	50 per cent.
<i>Provided</i> , That drugs, pill mass, and preparations, not including pills or medicinal plasters, recognized by the British or the United States Pharmacopœia, or the French Codex as official, shall not be held to be covered by this item:	
<i>Provided also</i> , That any article in this item containing more than 40 per cent of proof spirit shall be rated for duty at, per gallon, \$2.40, and	30 per cent.
228. Soap powders, powdered soap, mineral soap, and soap, n. o. p.	32½ per cent.
230. Castile soap, per pound	1c.
232. Glue, liquid, powdered or sheet, and mucilage, gelatin, casein, adhesive paste, and isinglass	25 per cent.
233. Pomades, French or flower orders, preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins or not less than 10 pounds each	12½ per cent.
234. Perfumery, including toilet preparations, nonalcoholic, viz: hair oils, tooth and other powders and washes, pomatums, pastes, and all other perfumed preparations, n. o. p., used for the hair, mouth, and skin	32½ per cent.
236. Antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, lamb's wool, tow, jute, gauzes, and oakum, prepared for use as surgical dressings, plain or medicated; surgical trusses, pessaries, and suspensory bandages of all kinds	17½ per cent.
237. Celluloid, molded into sizes for handles of knives and forks, not bored nor otherwise manufactured; molded celluloid balls and cylinders, coated with tinfoil or not, but not finished or further manufactured; and celluloid lamp shade blanks, and comb blanks	7½ per cent.
256. Printing ink	17½ per cent.
257. Writing ink	22½ per cent.
262. Olive oil, n. o. p.	20 per cent.
264. Essential oils, n. o. p.	7½ per cent.

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tariff.

Duties.

287.	Tableware of china, porcelain, white granite, or iron-stone	27½ per cent.
290.	Cement, Portland, and hydraulic or water lime, in barrels, bags, or casks, the weight of the package to be included in the weight for duty, per 100 pounds	11c.
316.	Electric-light carbons and points of all kinds, n.o.p.,	32½ per cent.
318.	Common and colorless window glass	12½ per cent.
320.	Plate glass, not beveled, in sheets or panes not exceeding 7 square feet each, n. o. p.	10 per cent.
321.	Plate glass, not beveled, in sheets or panes exceeding 7 square feet each, and not exceeding 25 square feet each, n. o. p.	25 per cent.
323.	Silver glass, beveled or not, and framed or not	30 per cent.
326A.	Articles of glass, not plate or sheet, designed to be cut or mounted; and manufactures of glass, n. o. p.	20 per cent.
339.	Manufactures of lead, n. o. p.	27½ per cent.
352.	Brass and copper nails, tacks, rivets, and burrs or washers; bells and gongs, n. o. p.; and manufactures of brass or copper, n. o. p.	27½ per cent.
354.	Manufactures of aluminum, n. o. p.	22½ per cent.
361.	Gold, silver, and aluminum leaf; Dutch or schlag metal leaf; brocade and bronze powders	25 per cent.
362.	Articles consisting wholly or in part of sterling or other silverware, nickel-plated ware, gilt or electroplated ware, n. o. p.; manufactures of gold and silver, n. o. p.	30 per cent.
366.	Watch actions and movements, and parts thereof, finished or unfinished, including winding bars and sleeves	12½ per cent.
368.	Clocks, watches, time recorders, clock and watch keys, clock cases, and clock movements	27½ per cent.
418.	Wire cloth, or woven wire of brass or copper	22½ per cent.
419.	Needles of any material or kinds, and pins manufactured from wire of any metal, n. o. p.	27½ per cent.
420.	Buckles and clasps of iron, steel, brass, or copper, of all kinds, n. o. p. (not being jewelry)	27½ per cent.
426.	Knives and forks and all other cutlery, of steel, plated or or not, n. o. p.	27½ per cent.
438.	Locomotives and motor cars for railways and tramways; and automobiles and motor vehicles of all kinds	30 per cent.
Ex 453.	Telephone and telegraph instruments, electric and galvanic batteries, electric motors, dynamos, generators, sockets, insulators of all kinds; electric apparatus, n. o. p.; and iron and steel castings, and iron or steel integral parts of all machinery above specified	25 per cent.
454.	Manufactures, articles of wares of iron or steel or of which iron and steel (or either) are the component materials of chief value, n. o. p.	27½ per cent.
506.	Manufactures of wood, n. o. p.	22½ per cent.
512.	Picture frames and photograph frames of any material	27½ per cent.

No. of Canadian tariff.	Duties.
519. House, office, cabinet, or store furniture of wood, iron, or other material, in parts or finished; wire screens, wire doors, and wire windows; cash registers; window cornices and cornice poles of all kinds; hair, spring, and other mattresses; curtain stretchers, furniture springs, and carpet sweepers.	27½ per cent.
526. White and cream colored lace and embroideries, of cotton or linen.	17½ per cent.
536. Cotton or linen thread, n. o. p.; crochet and knitting cotton.	22½ per cent.
563. Women's and children's dress goods, coat linings, Italian cloths, alpaca, Orleans, cashmeres, henriettas, serges, buntings, nun's cloth, bengalines, whip cords, twills, plains or jacquards of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel, alpaca, goat, or like animal, not exceeding in weight 6 ounces to the square yard, when imported in the gray or unfinished state for the purpose of being dyed or finished in Canada, under regulations prescribed by the minister of customs.	22½ per cent.
567. Fabrics, manufactures, wearing apparel, and ready-made clothing, composed wholly or in part of wool, worsted, the hair of the goat, or other like animal, n. o. p.; cloths, doeskins, cassimeres, tweeds, coatings, overcoatings, and felt cloth, n. o. p.	35 per cent.
570. Mats, door or carriage, other than metal, n. o. p.	30 per cent.
571. Carpeting, rugs, mats, and matting of cocoa, straw, hemp, or jute; carpet linings and stair pads.	22½ per cent.
573a. Church vestments of any material.	17½ per cent.
574. White cotton bobbinet, plain, in the web.	22½ per cent.
EX 575. Embroideries, n. o. p.; lace, n. o. p.; braids, n. o. p.; fringes, n. o. p.; cords; elastic; tassels; handkerchiefs of all kinds; lace collars and all manufactures of lace; nettings of cotton, linen, silk, or other material, n. o. p.; shams and curtains, when made up, trimmed or untrimmed; corsets of all kinds; linen or cotton clothing, n. o. p.	32½ per cent.
580. Black mourning crapes.	17½ per cent.
581. Velvets, velveteens, silk velvets, plush and silk fabrics.	27½ per cent.
582. Ribbons of all kinds and materials.	32½ per cent.
583. Manufactures of silk or of which silk is the component part of chief value, n. o. p.	35 per cent.
597. Pianofortes, organs, and musical instruments of all kinds, n. o. p.; phonographs, graphophones, gramophones, and finished parts thereof, including cylinders and records therefor; and mechanical piano and organ players.	27½ per cent.
598. Brass band instruments; parts of pianofortes and parts of organs; and bagpipes.	22½ per cent.

No. of Canadian tariff.	Duties.
603. Fur skins, wholly or partially dressed, n. o. p.	15 per cent.
604. Dongola, Cordovan, calf, sheep, lamb, kid or goat, kangaroo, alligator, and all leather, dressed, waxed, glazed, or further finished than tanned, n. o. p.; harness leather, and chamois skin	15 per cent.
611a. Boots, shoes, slippers, and insoles of any material, n. o. p.	27½ per cent.
618. Rubber cement and all manufactures of india rubber and gutta-percha, n. o. p.	25 per cent.
622. Trunks, valises, hat boxes, carpetbags, tool bags, and baskets of all kinds, n. o. p.	27½ per cent.
623. Musical instrument cases and fancy cases or boxes of all kinds, portfolios, and fancy writing desks, satchels, reticules, cardcases, purses, pocketbooks, fly books, and parts thereof	30 per cent.
624. Bead ornaments, and ornaments of alabaster, spar, amber, terra cotta, or composition; fans, dolls, and toys of all kinds; statues and statuettes of any material	27½ per cent.
627. Gloves and mitts, of all kinds	30 per cent.
628. Braces or suspenders, and finished parts thereof	30 per cent.
630. Boot, shoe, shirt, and stay laces of any material	27½ per cent.
633. Feathers in their natural state	12½ per cent.
634. Feathers and manufactures of feathers, n. o. p.; artificial feathers, fruits, grains, leaves, and flowers suitable for ornamenting hats	27½ per cent.
637. Corset clasps, busks, blanks, and steels, and covered corset wires, cut to lengths, tipped or untipped; reed, rattan, and horn, covered	30 per cent.
647. Jewelry of any material, for the adornment of the person, n. o. p.	30 per cent.
648. Precious stones, and imitations thereof, not mounted or set; and pearls, and imitations thereof, pierced, split, strung or not, but not set or mounted	10 per cent.
651. Buttons of all kinds, covered or not, n. o. p., including recognition buttons, and cuff or collar buttons	30 per cent.
652. Combs for dress and toilet, including mane combs, of all kinds	32½ per cent.
653. Brushes of all kinds	25 per cent.
655. Lead pencils, pens, penholders, and rulers of all kinds	25 per cent.
656. Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders, and cases for the same, smokers' sets and cases therefor, and tobacco pouches	32½ per cent.
657. Magic lanterns and slides therefor, philosophical, photographic, mathematical, and optical instruments, n. o. p.; cyclometers and pedometers, and tape lines of any material	22½ per cent.
710. Coverings, inside and outside, used in covering or holding goods imported therewith	See item.

No. of
Canadian
tariff.

Duties.

711. All goods not enumerated in this schedule (1) as subject to any other rate of duty, and not otherwise declared free of duty, and not being goods the importation whereof is by law prohibited..... $17\frac{1}{2}$ per cent.

ITALY.

Italian goods to be admitted into Canada at intermediate customs tariff rates, when imported and conveyed without transshipment from a port of Italy or from a port of a British country into a sea or river port of Canada.

67. Macaroni and vermicelli, per 100 pounds..... \$1
86. Tomatoes and other vegetables, including corn and baked beans, in cans or other air-tight packages, n. o. p., the weight of the cans or other packages to be included in the weight for duty, per pound..... $1\frac{1}{4}$ c.
152. Lime juice and other fruit sirups and fruit juices, n. o. p..... $17\frac{1}{2}$ per cent.
- EX 163. Wines of the fresh grape of all kinds, not sparkling, containing 26 per cent or less of proof spirit, whether imported in wood or in bottles, per gallon..... 25c.
- And in addition thereto, for each degree of strength in excess of 26 per cent of proof spirit until the strength reaches 40 per cent proof spirit..... 3c.
- Provided, That 6 quart bottles, or 12 pint bottles, shall be held to contain a gallon for duty purposes under this item.*
165. Champagne and all other sparkling wines:
- (a) In bottles containing each not more than a quart but more than a pint (old wine measure), per dozen bottles..... \$3. 30
- (b) In bottles containing not more than a pint each but more than one-half pint (old wine measure), per dozen bottles..... \$1. 65
- (c) In bottles containing one-half pint each or less, per dozen bottles..... 82c.
- (d) In bottles containing over 1 quart each (old wine measure), per gallon..... \$1. 50
230. Castile soap, per pound..... 1c.
233. Pomades, French or flower odors, preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 pounds each..... $12\frac{1}{2}$ per cent.
264. Essential oils, n. o. p..... $7\frac{1}{2}$ per cent.
526. White and cream colored lace and embroideries, of cotton or linen..... $17\frac{1}{2}$ per cent.
563. Women's and children's dress goods, coat linings, Italian cloths, alpacas, orleans, cashmeres, henriettas, serges, buntings, nun's cloth, bengalines, whip cords, twills, plains or jacquards of similar fabrics, composed wholly

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	or in part of wool worsted, the hair of the camel, alpaca, goat, or like animal, not exceeding in weight 6 ounces to the square yard, when imported in the gray or unfinished state for the purpose of being dyed or finished in Canada, under regulations prescribed by the minister of customs	22½ per cent.
573a.	Church vestments of any material	17½ per cent.
581.	Velvets, velveteens, silk velvets, plush, and silk fabrics	27½ per cent.
582.	Ribbons of all kinds and materials	32½ per cent.
583.	Manufactures of silk or of which silk is the component part of chief value, n. o. p.	35 per cent.
EX 597.	Musical instruments of all kinds, n. o. p. (not including pianofortes and organs); phonographs, graphophones, gramophones, and finished parts thereof, including cylinders and records therefor	27½ per cent.
598.	Brass band instruments; parts of pianofortes and parts of organs; and bagpipes	22½ per cent.
624.	Bead ornaments, and ornaments of alabaster, spar, amber, terra cotta, or composition; fans, dolls, and toys of all kinds; statues and statuettes of any material	27½ per cent.
EX 627.	Gloves, fine kid	30 per cent.

SCHEDULE B.—Goods subject to drawback for home consumption.

Item No.	Goods.	When subject to drawback.	Portion of duty (not including special duty or dumping duty) payable as drawback.
			<i>Per cent.</i>
1001	Oil, fuel, and other articles not machinery.	When entering into the cost of binder twine manufactured in Canada.	99
1002	Rolled iron, rolled steel, and pig iron.	When used in the manufacture of mowing machines, reapers, harvesters, binders, and attachments for binders.	99
1003	Hemp bleaching compound and ingredients thereof.	When used in the manufacture of rope.	99
1004	Cottonseed oil	When used in the manufacture of liquid annatto.	99
1005	Steel under one-half inch in diameter or under one-half inch square.	When used in the manufacture of locks and knobs.	99
1006	Steel cut to shape	When used in the manufacture of spoons.	99
1007	Flat spring steel, steel billets, and steel axle bars.	When used in the manufacture of springs and axles for vehicles other than railway or tramway vehicles.	99
1008	Spiral spring steel	When used in the manufacture of railway spiral springs.	99

SCHEDULE B.—Goods subject to drawback for home consumption—Continued.

Item No.	Goods.	When subject to drawback.	Portion of duty (not including special duty or dumping duty) payable as drawback.
			<i>Per cent.</i>
1009	Steel.....	When used in the manufacture of cutlery, files, augers, auger bits, bit braces, hammers, axes, hatchets, scythes, reaping hooks, hoes, hay or straw knives, agricultural forks, hand rakes, skates, stove trimmings, bicycle chain, and windmills.	99
1010	Cloths, of wool, cotton, silk, ramie, or unions, 50 inches or over in width and weighing not more than 7 ounces per square yard, not rubbered or made waterproof.	When used in the manufacture of mackintosh clothing.	50
1011	Botany yarn, single, numbers 30 and finer, on mule cops, tubes, or cones, or in hanks, dry spun on the French or Belgium systems, in white only, not doubled or twisted.	When used in the manufacture of socks and stockings and Jersey cloth.	99
1012	Hat and cap linings.....	When used in the manufacture of hats and caps.	99
1013	Fabrics of silk and satin, embroidered or embossed chiffon, casket gimps, and fringes.	When used in the manufacture of burial caskets and burial robes.	65
1014	Glass in sheet and in plate...	When used in the manufacture of bent plate glass, bent sheet glass and silvered mirror plate.	50
1015	Rolled angles of iron or steel, 9 and 10 gauge, not over 1½ inches wide.	When used in the manufacture of bedsteads.	99
1016	Stearine and caseine.....	When used in the manufacture of leather.	99
		When used in casing water, oil, and natural gas wells.	99
1017	Lap welded tubing of iron or steel, not less than 2½ inches in diameter, threaded and coupled or not, testing 1,000 pounds pressure per square inch.	When used for transmission of natural gas under high pressure from gas wells to points of distribution.	50
1018	Machinery imported after July 1, 1906, and prior to July 1, 1908, and other articles not machinery.	When entering into the cost of tin plate, terne plate, and black sheets of iron and steel, No. 14 gauge or thinner.	99
1019	Bituminous coal.....	When imported by proprietors of smelting works and converted at the works into coke for the smelting of metals from ores.	99
1020	Galvanized-wire netting, of a class or kind not made in Canada.	When used in traps for the fisheries.	99

SCHEDULE C.

PROHIBITED GOODS.

The importation of the following articles is prohibited, and any such goods, if imported, shall thereby become forfeited to the Crown, and may be destroyed; and any person importing any such goods, causing or permitting them to be imported, shall, for each offense, incur a penalty of \$200.

- 1201. Books, printed paper, drawings, paintings, prints, photographs, or representations of any kind of a treasonable or seditious, or of an immoral or indecent character. (See notes on customs tariff, "Prohibited Books.")
- 1202. Reprints of Canadian copyrighted works, and reprints of British copyrighted works which have been copyrighted in Canada.
- 1203. Coin, base or counterfeit.
- 1204. Oleomargarine, butterine, or other similar substitutes for butter, and process butter or renovated butter.
- 1205. Tea adulterated with spurious leaf or with exhausted leaves or containing so great an admixture of chemical or other deleterious substances as to make it unfit for use.
- 1206. Goods manufactured or produced wholly or in part by prison labor, or which have been made within or in connection with any prison, jail, or penitentiary; also goods similar in character to those produced in such institutions when sold or offered for sale by any person, firm, or corporation having a contract for the manufacture of such articles in such institutions or by any agent of such person, firm, or corporation, or when such goods were originally purchased from or transferred by any such contractor. (See notes, customs tariff, "Prison labor goods.")
- 1207. Animals suffering from any contagious disease.
- 1208. Metallic trading checks in circular form.
- 1209. Any goods—(a) which, if sold, would be forfeited under the provisions of Part VII of the Criminal Code; or,
(b) Manufactured in any foreign state or country which bear any name or trade-mark which is or purports to be the name or trade-mark of any manufacturer, dealer, or trader in the United Kingdom or in Canada, or in any other British country, unless such name or trade-mark is accompanied by a definite indication of the foreign state or country in which the goods were made or produced:

Provided, That for the purposes of this item, if there is on any goods a name which is identical with or a colorable imitation of the name of a place in the United Kingdom or in Canada, or in any other British country, such name unless it is accompanied by the name of the state or country in which it is situate shall, unless the minister decides that the attaching of such name is not calculated to deceive

(of which matter the minister shall be the sole judge), be treated as if it was the name of a place in the United Kingdom or in Canada, or in any other British country.

1210. Posters and handbills depicting scenes of crime or violence.

1211. Stallions and mares of less value than \$50 each.

NOTES ON CUSTOMS TARIFF.

COMPILED FROM OFFICIAL BULLETINS OF THE CUSTOMS DEPARTMENT.

Apples in boxes for duty purposes.—A barrel is held to contain 24 imperial gallons. The usual apple box contains 8 gallons. The duty on apples imported in boxes is to be collected proportionately according to the dimensions of the box.

Bookbinders' cloth.—To be admitted under item 531 is required to be used exclusively in binding books, which does not include writing tablets, movable pocketbook covers, etc.

Bicycle chain of steel.—Chain is not free of duty under item 411, unless being malleable, sprocket chain, or detached link belting chain.

Cigars.—When wrapped individually, first with tissue paper, then tin foil, and on this the cigar band placed, the weight of the band is only to be included in the weight of the cigars.

Cigarettes, fitted with paper mouthpiece, weight of mouthpiece is included with weight of cigarettes for duty purposes.

Coal.—Bituminous slack is not admitted under item 587 when containing more than 100 pounds to the ton of coals too large to pass through the meshes of the $\frac{3}{4}$ -inch screen.

Fashion magazines.—Fashion magazines, such as Weldon's Journal, containing paper patterns of small value, furnished with the magazine at one subscription price, may be delivered free of duty. (Mem. 1528 B.)

Finishes, definitions.—Under tariff item 362, the word "gilt" applies only to coating with gold, "electroplated" applies only in respect to plating with silver. Finishes, such as oxidized brass or copper, are not to be rated as electroplated.

Firearms.—Permission from the department of customs is required for the importation of military rifles (repeating), except from the United Kingdom of Great Britain and Ireland. (Mem. 1519 B.)

Fire brick (9 by 4½ by 2¼ inches, valued at over \$13 per 1,000 at place of export, are to be admitted free under tariff item 281 until otherwise ordered, but fire brick valued at \$13 per 1,000 and less at place of export are held to be made in Canada and subject to duty under tariff item 282, in effect from May 1 proximo. Bull. No. 266, April 18, 1908.)

Florist's stock.—Dormant roots, n. o. p., as appearing in item 69, applies to dormant roots of herbaceous perennials and such like where growth takes place each spring from the root.

Flowers.—Gladiolus, cannas, dahlias, peonies are to be rated for duty under item 78, whether imported in the condition of growing plants or as dormant roots. (Department ruling No. 68906.)

Gun barrels.—In single tubes, forged, rough bored, admitted free under O. C., November 1, 1909. Does not apply to any article to be manufactured into a rifle.

Locomotive fire brick (arch blocks, fire-box blocks, boiler tile) and fire-brick stove linings are made in Canada, and importations thereof are rated for duty under tariff item 282. (Bull. No. 266, Apr. 18, 1908.)

N. B.—Importations of above described fire brick as rated for duty under tariff item 282 are rendered subject to special or dumping duty in cases where the true selling price (f. o. b. place of shipment) to the purchaser in Canada is more than $7\frac{1}{2}$ per cent lower than the value of the same for duty purposes; and fire-clay gas retorts, hollow shapes and hollow blocks, although made of fire clay, are rated for duty under tariff item 282. (Bull. No. 266, Apr. 18, 1908.)

Naphtha.—Packages of naphtha are to be painted red and the word "Naphtha" legibly marked or branded thereon in some other color, when imported in drums, barrels, or smaller packages. (Mem. 1483 B, June 15, 1908.)

Naphtha.—The expression "Naphtha" includes gasoline and all the refined products by distillation of rock or mineral oil, coal, coal tar, or of any other mineral substance, and having a specific gravity of less than 7.75 of a pound per gallon. (Mem. 1483 B, June 15, 1908.)

Oil.—Invoices of fuel oil and gas oil, not crude, shipped for free entry into Canada, shall bear the following certificate signed by the exporter on face of invoice: "The oil on this invoice is a fuel oil or gas oil, and none of it is fit for use as a lubricating oil. The flash test thereof is under 200° F." Unclarified petroleum (not crude), .8235 specific gravity, or heavier, may be admitted free under tariff item 267, upon invoice bearing certificate as above, when the oil will flash below 200° F. (Mem. 1609 B.)

Prison labor goods.—Forks, hoes, rakes (except coke forks), from the American Fork & Hoe Co., Cleveland, Ohio, or any of its subsidiaries, are prohibited under tariff item 1206, and are to be seized on importation into Canada. It is said that the following factories comprise the American Fork & Hoe Co.: The Withington & Cooley Manufacturing Co., Jackson, Mich.; the Iowa Farming Tool Co., Fort Madison, Iowa; the Brown, Hinman & Huntington Co., Columbus, Ohio; the Ashtabula Tool Co., Ashtabula (or Astabula), Ohio; the Bachelor & Sons Co., Wallingford, Vt.; the Bolles Works, Binghamton, N. Y.; the Ely Fork & Hoe Co., St. Johnsbury, Vt.; the Otsego Fork Mills Co., Girard, Pa.; Messrs. Sheble & Phearn, Frankfort, Philadelphia, Pa.; the Utica Tool Co., Utica, N. Y.; the Willoughby Works, Willoughby, Ohio; the Geneva Tool Co., Geneva, Ohio; the Harriman Hoe & Tool Co., Harriman, Tenn. Brooms are prohibited from the Lee Broom & Duster Co.; reed furniture from Messrs. Butler Bros., Chicago; clothing from the Star Clothing Co.; saddle trees from the Sullivan Saddle Tree Factory; saddlery from the Ruwart Saddlery Co.; brooms from the Central Broom Co.; boots and shoes from the Vaughan-Monnig Shoe Co.; the Sely-Schwab Shoe Co.; the Priesmeyer Shoe Co.

Prohibited books.—The Advance, Passumpsic, Vt.; the Agents' Guide, New York; the Agents' Herald, Philadelphia; the American Agent, Boylston, Ind.; the American Cottage Home, Jersey City; the American Farmer, Portland, Me.; American Fireside and Farm, Jersey City; the American Homestead, Jersey City; American Household Journal, Jersey City; the American Nation, Boston; the Blue Devil, Louisville, Ky.; the Breeze, Augusta, Me.; Cheerful

Moments, Boston; the Chicago Dispatch or the Chicago Journal, Chicago; the Chicago Mascot, Chicago; the Climax, Chicago; Cupid's Columns, Dean, Minn.; Detroit Sunday Sun, Detroit; Detroit Sunday World, Detroit; Diseases of Men, by Bernarr McFadden; Fantasio, Paris; Fox's Weekly, New York; Gil Blas (Illustré), Paris; the Hearthstone, New York; the Home, Boston; the Home Circle, New York; Home and Fireside, New York; Hours at Home, New York; House and Home, New York; the Household Companion, New York; the Illustrated Companion, New York; Illustrated Monthly Fireside Gem, Waterville, Me.; Illustrated New York News, New York; Illustrated Police News, London, England; the Illustrated Record, New York; Krums of Kumford, New York; La Vie Parisienne, Paris; L'asino, Rome; Le Journal Amusant, Paris; Life, London, England; London Illustrated Standard, London, England; the Merry Maker, New York. (Mem. 1575 B, 1578 B, 1524 B.) The Metropolitan and Rural Home, New York; Modern Stories, New York; Music and Drama, New York; Our Country Home, New York; the People's Journal, Washington, D. C.; Photo Fun, London, England; the Police Gazette, New York; Police News, New York; Police News, Boston; Photo Bits, London, England; the Public Herald, Philadelphia; the Rambler, Bridgeport, Conn.; reprints, foreign, of works registered under Canadian copyright act; Social Visitor Magazine, Boston; the Standard, New York; Superb Virility of Manhood, by Bernarr McFadden; the Treasury Home, Waterville, Me.; the Truth Seeker, New York; Vanity Fair, New York; the Welcome Friend, New York; the Welcome Visitor, Augusta, Me.; the Yank, or the Columbian, Boston; Youth and Home, Cadiz, Ohio; the Yoke, by Hubert Wales; Young America, Washington, D. C.; Young's Magazine, New York.

Rice.—Produced in Java or any other foreign country and milled or cleaned in Great Britain, is not admitted under the British preferential tariff.

Sanctuary lamp.—Only lamp admitted free as part of communion set is the lamp used in Roman Catholic churches before the altar to denote the presence at the Blessed Sacrament.

Spirits.—Whisky, gin, etc. (O. C., Nov. 20, 1882; Jan. 14, 1883; Oct. 4, 1883):

(a) Brandy, gin, whisky, or other distilled spirits shall not be imported to any part of Canada in any undecked vessel or in any vessel under the burden of 20 tons registered tonnage, or in any vehicle by land other than a railway car, or in any package (except bottled spirits) containing less than 100 gallons, wine measure, except that spirits may be imported in casks of not less than 35 imperial gallons capacity, when for the purpose of being manufactured with other articles under the regulations and surveillance of the department of inland revenue: *Provided, however*, That such spirits may be imported direct from Great Britain and other European countries, and from any British colony, and from the West India Islands, in packages of not less capacity than half octaves or in glass.

(b) Wine and malt liquor shall not be imported in any other conveyance than those above described, but may thus be imported in any of the packages usual according to the ordinary custom of trade.

(c) Any spirits imported contrary to or in violation of this regulation or any part thereof shall be seized and forfeited.

Spirituuous liquors and wines.—Fractions of a degree in test may be disregarded for duty purposes.

Steel bars.—Cold twisted, for use in concrete reenforcements to be entered under item 378, must be hot rolled only.

Sugar.—Raw sugar, imported under items 135*b* and 135*c* must be entered for duty at ports to be designated by the minister of customs. (Mem. 1545 B.)

Surgical bandages or dressings in the form of fabric, except gauzes, are not entitled to entry under item 236. (Bull. 350.)

Trees, n. o. p., applies to trees grown in a forest. Trees grown abroad in nurseries are rated as nursery stock.

Wire work, iron or steel, strengthened for tensile strain beyond the ordinary requirements for fencing and adapted for concrete reenforcement, is not entitled to entry under item 405. (Bull. 350.)

INDEX TO CUSTOMS TARIFF.

NOTE.—Items marked with an asterisk (*) are departmental tariff rulings—i. e., the tariff rates in practice at the different ports. They are subject to appeal to the board of customs. Items marked thus (†) are decisions of the board of customs. Items marked thus (§) are changes in the tariff by order in council. When items are marked thus (§) see “Notes on custom tariff.”

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Axles, iron or steel, railway or other vehicles.....	392
Axle grease.....	273
Azaleas, pot grown.....	79

B.

Babbit metal.....	341
Babcock milk testers.....	*657
Bacteria culture, nitro.....	*663
Bacteriological products.....	206
Badges.....	646
Baggage, travelers'.....	703
Bagatelle tables.....	518
Bagpipes.....	598
Bags, carpet and tool.....	622
chatelaine, frames, etc., for.....	658
containing cement.....	291
containing Indian corn.....	*710e and *552 or *537
containing peanuts.....	*710(a)
containing Portland cement to be included with the weight of the cement for duty purposes; and rated under.....	*290, *291
(containing malt entered under item 167) if usual packages.....	*710(a)
rice (usual coverings).....	*710(a)
cotton, seamless.....	552
cotton, sewn.....	*537
filter, sewn, of cotton, hemp, or flax.....	*537
game.....	424
hemp, linen, or jute.....	552
paper.....	193
so-called, of paper, for pianos and organs.....	*199
Bait, fishing, sportsman's.....	422
Baize, green and red.....	†567
Baking powder.....	231
Balances.....	437
Balata belting.....	*610
Ball bearings, universal joint, used on automobiles, etc.....	*453
Ball mills, flint or silex, for use as lining for.....	*296
Ballast and earth spreaders "Jordan".....	*454
unloaders, Marion.....	*454
Balls, bagatelle and billiard.....	518
celluloid, molded, etc.....	237
glass.....	329
golf, as per samples.....	*618
tennis, made of felt and rubber.....	*618
ping-pong.....	*624

Goods.	Item No.
Balls, steel, for gas buoys, etc.	465
steel, for machinery and vehicles.	491
bronze, for bearings.	*352
forged of chrome steel.	†393
Balsams, crude drugs.	204
Bamboos, unmanufactured.	497
Bamboo reeds for walking sticks, etc.	497
Bananas.	90
Band iron or steel, 14 gauge and thinner.	384
Band iron or steel, 13 gauge and thicker, etc.	378
Band iron or steel over 3½ cents per pound, N. O. P.	386
Band instruments, brass.	598
graphophones and printed music are not to be admitted under 696*.	
Band steel, rolled and galvanized, 10 gauge, costing 3½ cents per pound or less.	*454
costing over 3½ cents per pound.	*386,
Bands for rifles (Government).	464
Bandages, made of cotton, cut from cotton fabrics, not sewn.	*537
made up from flannel.	*567
rubber.	*618
silk web.	*583
stockinette.	*568
suspensory.	236
Blank lines.	682
Bank notes, unsigned.	181
Banks for coin, nickel plated or silver plated.	*362
Baptismal and matrimonial registers in blank, to be written upon.	*199 or *181
Bar iron or steel, rolled, n. o. p.	378
Bar iron or steel, over 3½ cents per pound, n. o. p.	386
Barbed wire.	480
Barbers' stands, with or without mirrors.	*519
Barberry gum.	254
Barilla.	210
Barks, crude drugs, n. o. p.	204
Barks, dyeing or tanning.	203
Barley, pot, pearl, rolled, roasted, or ground.	51
Barley, n. o. p.	52
Barley flour.	*51
Barrel staves, rough, etc.	502
Barrel staves, headings, and hoops, of wood, finished.	*506
Barrels containing pork and tins containing lard, dutiable at same rate as if imported empty*.	
Barrettes made of celluloid or bone.	*711
if studded with stones or imitation stones, or ornamented with metal.	*647
Bar steel, flat, for use in construction of vessels, not dealt with as plates.	
Bars, curved iron and steel railway bars or rails, punched or not, n. o. p.	†388
adjustable cross-over, used in crossing trolley wires charged with electricity.	*453
finger, cold rolled reinforced, used in making mowing machines, etc.	*393
Baryta coated paper, etc.	188
Barytes.	*711
Baseball gloves and mitts.	*627
Baseballs filled with cotton waste and covered with canvas.	*537
Base dampers, piano, parts to manufacture.	675
Bases for stereotypes, etc., n. o. p.	433
for books, etc.	483
Basins, earthenware, etc.	289
Baskets.	622
Bates's auto hand-numbering machine, nickel plated.	*362
Bath brick.	*252
and clay pipes, cases containing.	*710(b), 710(c)
Baths and bathtubs, n. o. p.	289
Batteries, electric.	453
brass caps for.	485
galvanic.	453

Goods.	Item No.
Battery jars, glass.....	*326
zincs.....	*453
Batting and batts, cotton.....	520
Bayonets.....	424
Bay rum.....	160
Bay trees, pot grown.....	*82
Beacons, gas, materials for.....	465
Beads, gold, and composition pearl, when permanently strung.....	*647
in bulk (not permanently strung), according to material.*	
prayer, dutiable according to material.*	
Bead ornaments.....	624
Beams, iron or steel, for vessels.....	470
rolled, not less than 35 pounds per yard.....	379
rolled iron or steel, n. o. p.....	377
weighing.....	437
Bean bakers, earthenware, from F. S. Lowry, Roseville, Ohio.....	*238
meal locust.....	77
Beans, crude drugs, n. o. p.....	204
dyeing or tanning, crude ground.....	203
n. o. p.....	47
cocoa, crude.....	77
seed, from Great Britain.....	76
canned baked.....	86
locust.....	77
tonquin and vanilla.....	77
Bearings, radial.....	*453
Beaudruche skins for capping bottles.....	*604
Bed fasts, steel for.....	477
Bedsteads, tubing for, etc.....	486
Beef, fluid, not medicated.....	8
Beef tongue, cooked, pressed in form of blocks, wrapped in paper and packed in wooden case.....	†8
Beer casks of enameled steel.....	*427
kegs and casks of wood, knocked down or finished.....	*506
in bottles.....	147
in casks.....	146
Bees.....	3
Beeswax.....	15
comb foundation.....	*711
Beet refuse or waste for food for cattle.....	*711
Beet-root sugar machinery, etc.....	463
Beet seed.....	74
Bells, altar.....	*352(a)
for churches.....	352(a)
for convents.....	*352
n. o. p.....	352
Belting, balata.....	*610
chain, link.....	411
Belting leather.....	605
Belting of leather.....	609
n. o. p.....	610
Belt knives, for leather-splitting machine.....	*453
pulleys.....	452
Belts, cartridge.....	424
electric (not silk).....	*646
ladies' silk elastic.....	*583
n. o. p.....	646
Bengalines to be finished in Canada.....	563
Benzole.....	*271
Benzylacetate, per sample.....	*711
Bequests, articles left by.....	704
Berries, black, goose, rasp, and straw.....	95
blue, straw, and rasp, wild.....	90
cranberries.....	96
crude drugs, n. o. p.....	204
dyeing or tanning.....	203

Goods.	Item No.
Bibles.....	172
Bible in Pictures (book).....	*171
Bichloride of tin.....	208
Bicromate of potash.....	209
soda.....	210
Bicycle chain of steel, not detachable linked.....	†454
Bicycles.....	594
settlers'.....	705
Bicycle saddles, nickel plated.....	*362
tires.....	*592
Billets, iron or steel, 60 pounds and over.....	376
n. o. p., steel.....	378
Billiard tables.....	518
Bills, advertising.....	178
of exchange, unsigned.....	181
Binarseniate of soda.....	210
Binding attachments.....	445
Binder twine for harvest binders.....	544
twine, articles for manufacture of.....	544(a)
Bird cages.....	421
Birds (canaries), living.....	*5
skins of (taxidermic).....	699
custard powder.....	*141
egg powder.....	*220
Biscola (lard substitute).....	*13
Biscuits, sweetened.....	66
not sweetened.....	65
Bismuth, metallic, natural.....	331
Bisulphite of soda.....	210
Bitter almonds.....	*109
Bitters, angostura, tafia, etc.....	156
n. o. p.....	220
Bituminous coal, round, etc.....	588
slack.....	587
Bituminous slack coal, an allowance not exceeding 100 pounds to the ton may be made for coals larger than $\frac{3}{4}$ inch.*	
Blackberries, n. o. p.....	95
Blacking, shoe.....	252
Blackboard material (three-ply), made wholly of wood, coated on one surface with black composition.....	*506
Blackboards, hyloplate.....	*199
Black rocks (clay pigeons).....	*711
Blades, knife, in the rough.....	425
Blanc fixe.....	240
Blankets, pure wool.....	565
woolen (containing wool shoddy or other material than pure wool) ..	*567
Blanketing for calico printers, etc.....	685
"Blankit," claimed to be "bisulphite of soda" (made in Germany).....	*711
Blast furnace blowing engines.....	460
slag.....	372
Blasting powder.....	667
Bleaching assistant from Boston.....	*220
books on.....	172
Blight dust (insecticide).....	*220
Blind, books embossed for, etc.....	173
grooved cards for.....	173
maps and charts for schools of.....	173
rollers, window.....	517
Blinds, window paper.....	195
wood, etc., not textile or paper.....	516
Block-nailing machine, electrotyper's.....	*453
Blocks, earthenware or stone for mosaic flooring.....	285
hollow, of wood, for artificial limbs.....	¶719
inverted, earthenware.....	284

Goods.	Item No.
Blood albumen.....	207
dragon's.....	206
Blooms, crop ends of.....	374
iron or steel.....	376
Blotting pad composed of paper, celluloid, and steel sheet, per sample.....	*454
Blotting paper, enameled surface, illustrated, with blank space for printing, without advertisement, 35 per cent, general tariff; the same with advertisement, 15 cents per pound, general tariff.....	
Blotting paper, leatheroid and pictorial celluloid combined to make an advertising show card, per sample.....	*178
Blotting paper, illustrated advertising.....	*178
Blotters faced with a sheet of celluloid on which illustrated advertising appears.....	*178
Blouses, ladies' and misses'.....	574
Blown glass tableware.....	326
Blowing engines, blast furnace.....	460
Blowers of iron or steel, not made in Canada.....	462
Blueberries, wild.....	90
Blue, Chinese, from H. Kohnstamm & Co., New York.....	*246
Blueprints.....	180
Blue, Prussian.....	*246
soluble.....	*246
ultramarine.....	240
vitriol.....	208
Bluing, laundry.....	246
Board, felt.....	192
felt, for gun wads.....	186
Boards, game and bagatelle.....	518
planed, jointed, or grooved, etc.....	505
sawn, etc., dressed on one side only.....	504
sawn or split.....	503
Boards of health, apparatus for, not to be rated under.....	*696
Boats, life, for societies, etc.....	689
Boats.....	590
sails for.....	550
Bobbinet, plain white cotton.....	574
Boilers, n. o. p.....	453
iron or steel plates for.....	380
for hot-water heating.....	*453
locomotives.....	*438
Boiler compound, dry.....	*220
liquid.....	*219(a)
"Boiler plate" rated under item 380 may include "flange" and "fire-box" quality, but not "tank" quality.*	
Boiler tubes, wrought or seamless.....	395
Bolting cloth, not made up.....	530
Bolts, handle, heading, stave, and shingle.....	500
and bolt blanks, iron or steel.....	412
Bonds, unsigned.....	181
Bone, ash.....	662
black.....	239
charred.....	662
cutters.....	*453
ground.....	*662
pitch, crude.....	584
Bones, crude.....	679
Bonnet shapes, buckram for.....	638
Bonnets, bonnet crowns and shapes.....	626
Bookbinders' cloth-cutting machine.....	*453
Bookbinding machines.....	442
Bookbinder's cloth.....	†531
Books, viz, bibles, prayer books, psalm and hymn books.....	172
donations of.....	690
"Bible in Pictures".....	*171
dialogue and recitation, paper covered.....	*169
of song, without music, in which is shown the price of each such song as set to music.....	*178

Goods.	Item No.
Books, song, without music	*171
embossed for the blind and books for the deaf, dumb, and blind.....	173
fly	623
industrial	172
left by bequest.....	704
mechanics' institutes, university, college, law, and public free libraries.	175
school text, not printed in Canada.....	175
viz, novels, etc., unbound or paper bound.....	169
freight and telegraph rates.....	170
pocket.....	623
price.....	178
printed in languages other than English or French.....	172
by any government or association for promotion of science, etc.	174
or manufactured more than 12 years.....	171
n. o. p	176
prohibited.....	†1201
settlers'	705
"The World's Great Books," in serial form (complete in not more than 42 fortnightly parts).....	†169
Book prospectuses.....	*181
Boom chain, coupled with ring or toggle at either or both ends, when not less than 10 feet long (and in sizes covered by item 410).....	*410
the same in shorter lengths.....	*454
hooks for.....	*454
Boots, n. o. p	611(a)
horse.....	612
India rubber.....	617
pegged, etc.....	611
sheep, made throughout of soft leather (sheep skin) intended to be worn inside heavy leather or rubber boots.....	*613
wire for manufacture of.....	482
Boot laces.....	630
patterns, paper.....	202
Boracic acid.....	208
Borax.....	208
Borax-ette welding compound, from Cortland, N. Y.....	*711
Bordeaux mixture and Bordeaux lead arsenate mixture for spraying purposes, 25 per cent.....	
Borers, diamond dust or bort and black for.....	364
Bort or diamond dust for borers.....	364
Botanical specimens.....	699
Bottles and boxes, glass (philosophical).....	696
glass	326
Bottle wrappers of paper.....	*199
Bow sockets, tubular, steel for.....	478
Bowls, steel, for cream separators.....	459
or globes of glass for fish	*326
Bows, hand rake, made of steel tubing.....	*454
Box ball, a game.....	*624
Boxes, celluloid puff.....	*623
fancy.....	623
for vaccine points.....	676
hat.....	622
decorated burnt wood.....	*623
paper, made in imitation of suit cases and traveling bags (miniature) ..	*199
Box straps, of steel strip or hoop, indented, from New York.....	*454
Boxed papers.....	198
Braces and parts thereof.....	628
(carpenter's tools) if nickel plated.....	*362
Brads, n. o. p	417
Braids.....	575
chip, palm leaf, etc., for hats.....	641
wool or worsted yarns for.....	559
mercerized cotton, white or colored.....	*575

Goods.	Item No.
Brandy.....	156
artificial.....	156
imitations.....	156
Brass band instruments.....	598
bars and rods.....	349, 717
blocks.....	348
buckles, n. o. p.....	420
burrs, rivets, and washers.....	352
covered tubing rods and trimmings for carriage rails.....	486(a)
caps for electric batteries.....	485
cups for shells and cartridges.....	484
flanges, wire, etc., for piano parts.....	675
ingots or pigs.....	348
in strips, sheets, or plates.....	349, 717
manufactures of, n. o. p.....	352
nails and tacks.....	352
old and scrap.....	348
Brass patterns.....	430
ribs for umbrellas, etc.....	672
rods, cased, for carriage rails.....	486(a)
screws, n. o. p.....	413
trimmings for bedsteads.....	486
trimmings for carriage rails.....	486(a)
tubing.....	348
wire, plain.....	350
wire cloth or woven wire.....	418
wire for boots and shoes.....	482
Brattice cloth as used in coal mines.....	*538
Brazed tubes, iron or steel (not welded).....	*400
Brazil nuts.....	109
Bread mixers or bread makers.....	*454
Breads, sweetened.....	141
Breadstuffs damaged in transit.....	46(a)
Brick, bath.....	*252
building.....	282
fire.....	281
paving.....	282
Briquets, Solvay, said to be mixture of bituminous slack coal, coke, and tar ..	*711
Bridges, international, material for.....	596
universal mill plate for.....	379
iron or steel.....	391
Brime or chalkstone (so called).....	*293
Brimstone, crude or in roll or flour.....	208
Briquet-making machines.....	462(a)
Bristles.....	654
Britannia metal in pigs, blocks, bars.....	355
manufactures of, not plated, n. o. p.....	357
British gum (so-called).....	*247
dry.....	255
Broadcast seeders, hand.....	*448
Brocade powders.....	361
Bromides, crude, for bromine.....	713
Bromide cyanogen.....	208
Bromine.....	208
Bronze in sheets, strips, and plates.....	*349
phosphor, in blocks, etc.....	465
powders.....	361
rods and bars.....	465
works of art in.....	348(a)
Brooders and incubators of wood.....	*506
Brooms.....	510
Broom corn.....	654
Broom-sewing machine.....	*440
Bronzine "K," a color in oil.....	*247
Brushes.....	653
Brush pads, hair.....	654

Goods.	Item No.
Buckle clasps, steel for	477
Buckles and clasps, nickel plated, for hose supporters	*420
solid nickel, harness	*357
iron, steel, brass, or copper for use on suspenders, imported separately ..	*420
if attached to suspender parts	*628
steel and brass for ladies' belts	*647
n. o. p	420
Buckram for hat and bonnet shapes	638
Buckthorn fencing	405
strip and wire for	480
Buckwheat	49
flour, self-raising	*45, 46
meal or flour	50
Buddles for mining	677
Buggies	592
Buff wheel, made of layers of cotton fabrics cut circular and sewn together ..	*537
Building brick	282
paper, Co-Ted	*192
(Keystone Hair Insulator)	*199
plans, n. o. p	180
stone, not hammered, etc	305
dressed	306
Bulbs, crude drugs	204
florist stock	79
rubber, for vaccine points	676
Bull-meat flour	*45, 46
Bullion fringe	359
furnaces	460
Buntings to be finished in Canada	563
Buoys, gas, materials for	465
Burgundy pitch	585
Burlap, coated, for wall covering, whether plain or colored	*562
Burners	435
Burnt wood, decorated boxes	*623
Burrstones, rough for millstones	299
Burrs, brass and copper	352
Bushes, gooseberry, raspberry, currant, and rose	82
Busks, corset	637
Butchers' blocks	*519
Butt hinges, nickel plated	*362
Butter	18
cocoa	20
making, ferment cultures for	206
shea	277
Button lac	254
Buttons, shoe, papier mâché	671
so called; two-prong Japanned metal (bifurcated fasteners), for uphol-	
sterers' use	*454
cloth for manufacture of	561
covered, metal parts of	650
cuff and collar	651
recognition	651
shoe, n. o. p	649
n. o. p	651
wool and worsted yarns for	559
Butts, jute	545
Byrrh wine, if not more than 40 per cent proof spirits	*162

C.

Cabbage-plant seedlings for transplanting	*711
Cabinet of coins	692
Cabinet furniture	519
Cable chain for vessels	470
covered	407

Goods.	Item No.
Cable, submarine	*407
wax, from New York.....	*711
wire, n. o. p.	408
Cabot's asbestos quilt, a sheathing paper consisting of two sheets of paper filled between with a layer of eel grass and coated outside with asbestos preparation.....	†192 or †312
sheathing and deafening quilt, a sheathing paper consisting of two sheets of paper filled between with a layer of eel grass.....	†192
Cachets, made of flour, unleavened, used to inclose medicine powders of disa- greeable taste.....	*711
Cadmium metal.....	*711
Cages, bird, squirrel, and rat.....	421
Cakes, alum.....	212
containing sugar.....	141
cottonseed	68
linseed oil.....	68
palm nut.....	68
saffron.....	206
salt.....	210
yeast.....	38
Calcareous tufa.....	298
Calcium chloride, when imported in packages less than 25 pounds.....	*711
oxide of.....	*711
Calendars, advertising.....	178
Calf leather.....	604
Calf's foot and head jelly, port wine flavor, per sample (alcoholic).....	*220
Calico printing, copper rollers for use in.....	370
Calipers.....	*657
Calking cotton or cotton oakum.....	*711
Callow simplex screen used in separating particles of ore.....	*453
Calsomine, dry.....	*246
liquid.....	*247
Calumba root.....	205
Camel-hair fabrics to be finished in Canada.....	563
not further prepared than washed.....	554
Camera parts.....	†715
Camphor gum.....	*711
Canada plates.....	384
Canadian goods returned.....	709
fisheries, products of.....	Sec. 9
Canaries, living.....	*5
Canary seed in packages over 1 pound.....	72
1 pound or less.....	73
Candied peel, popcorn, fruits, and nuts.....	141
Candles.....	226
Candy, sugar.....	141
Cane, not further manufactured than split, n. o. p.....	498
unmanufactured.....	497
webbing, in the roll.....	*506
Canes, bamboo reeds for.....	497
walking.....	511
Cannas.....	78
as dormant roots or not.....	*78
Canned meats.....	8
oysters.....	125, 126, 127
poultry and game.....	8
tomatoes, n. o. p.....	86
vegetables, n. o. p.....	86
Cannister powder.....	668
Cannon powder.....	668
Cannons.....	424
Can openers, nickel plated.....	*362
Cans, galvanized iron.....	*454
Canvas, hemp, or flax for sails.....	547
jute, not colored.....	545
Caoutchouc, crude.....	616

Goods.	Item No.
Capes, fur.....	625
Capillary tubes for vaccine points.....	676
Caps, brass, for electric batteries.....	485
cloth, with advertising printed thereon.....	*626
(mortar board), surplises and cassocks, for use of choirs.....	*573(a)
fur.....	625
n. o. p. and cap shapes.....	626
for umbrellas, etc.....	672
for whip ends, etc.....	673
glass, for vaccine points.....	676
percussion.....	424
Cap bands, bindings, etc.....	638(a)
peaks of paper.....	*199
Capping bottles, Beaudruche's skins for.....	*604
Capsules, empty gelatin.....	*232
gelatin, filled, 25 per cent.....	*220
Caramel, brewers'.....	*711
Caraway seeds.....	75
Car axles, used, imported to be forged into shafts, cranks, and other machine parts.....	*392
Carbonese (ferromanganese).....	*375
Carbolic acid.....	*216
oil.....	278
Carbon remover, presto.....	*220
black.....	239
points.....	316
Carbons, electric light, n. o. p.....	316
over 6 inches in circumference.....	315
Carbonate of ammonia.....	*711
potash.....	*209(a)
Carbonic-acid gas.....	*711
Carborundum, manufactures of.....	670
sand.....	*711
wheels.....	670
Carbosil, as sal soda.....	*210
Carboys, glass.....	326
Car couplers, if castings not advanced in manufacture.....	*453
Cardamom seeds.....	75
Cardboard, pasted or coated.....	*198, *199
not pasted or coated.....	192
Card indexes, telephone, with aluminum case.....	*354
Carnation cream.....	*43
cuttings.....	*82
seedling stock.....	*79
Carnine Lefrancq, a special preparation of meat extract.....	*220
Carriage-top cloth (black), so long as the same is coated with material substantially rubber.....	*562
cloth, imitation leather, made of fabric coated with material composed principally of specially prepared linseed oil and colored pigments..	*573
Car-wheel tires, steel, rough.....	458
Carrying track with brackets for overhead carriers.....	*454
Cars, motor, for railways, etc.....	438
railway and other.....	593
crossing frontier.....	595
Card cases.....	623
clothing, fillets for.....	683
machinery.....	429
games, such as "Old Maid," "Snap," "Authors," etc.....	*199
holders, rate, made of celluloid.....	*623
Carding, machinery for.....	468
Cards, grooved for the blind.....	173
advertising, show.....	178
advertising sample to which small pieces of dyed fabrics are attached...	*181
playing.....	194
commercial.....	181
Carpentry, books on.....	172

Goods.	Item No.
Carpets bags.....	622
cork.....	573
linings.....	571
sweepers.....	519
Carnation stock.....	79
Carpeting of cocoa, hemp, straw, or jute.....	571
Carpets, n. o. p.....	572
Carriage mats, n. o. p., not metal.....	570
oilcloth.....	573
rails, articles for manufacture of.....	486(a)
Carriages, children's.....	592
for menageries.....	701
for travelers, etc.....	702
n. o. p.....	592
Carriers, hay.....	*454
Carrot seed.....	74
Cartridges.....	424
brass cups for.....	484
primers for.....	186
Cartridge belts and cases.....	424
Carts, hand.....	593
pleasure.....	592
settlers'.....	705
Carvings, wood, and composition ornaments made in imitation of wood carvings, for use on furniture or as parts of furniture.....	*519
Casein.....	232
Cases, card.....	623
cartridge.....	424
clock.....	368
cigar and cigarette.....	656
fancy.....	623
for smoker's sets.....	656
musical instruments.....	623
pillow.....	525
show.....	515
watch and parts.....	367
Cashmeres to be finished in Canada.....	563
Cash registers.....	519
Casings, sausage, not cleaned.....	12
Caskets and metal parts.....	514
Casoid flour.....	*45
Cassimeres, wool, worsted, etc.....	567
Casters, furniture, steel for.....	477
Cast as models for schools, etc.....	696
Castile soap.....	230
Castings of iron and steel.....	453
Cast iron, scrap.....	375
pipe.....	394
steel over 3½ cents per pound, n. o. p.....	386
cement (so called).....	*711
wire, crucible, etc.....	403
Castor oil.....	*711
Catalogues.....	178
Catgut for cord or ligatures.....	687
and surgical needles, in Red Cross emergency tubes, needles free; catgut dutiable.*.....	
Cathedral glass, colorless.....	*318
Catsups.....	88
Cattle for improvement of stock.....	1
for menageries.....	701
case No. 2, "Pilling" so long as a substantial portion of each instrument is of metal.....	*466
trocar for bloat.....	*466
Cauliflower plants for transplanting.....	*711
Caustic potash.....	209 (a)
soda.....	210 (a)

Goods.	Item No.
Caviar.....	*133
"C. C." ware, decorated, printed, etc.....	288
Celery plant seedlings for transplanting.....	*711
seed.....	*72, 73
Celluloid advertising signs.....	*661
balls and cylinders, molded, etc.....	237
cloth coated with.....	*562
collars and cuffs.....	631
in sheets, lumps, blocks, rods or bars.....	238
lamp-shade blanks.....	237
molded for knife and fork handles.....	237
puff boxes.....	*623
rate card holders.....	*623
shirt bosoms.....	*711
Celluloids, advertising.....	432
advertising, matrices and copper shells for.....	432
n. o. p.....	433
bases, matrices and copper shells for.....	433
for books, etc.....	433
Cement, bags, containing.....	291
Caen stone, so-called.....	†711
manufactures of, n. o. p.....	282
Keene's.....	†711
Portland, hydraulic or water lime.....	290
rubber.....	618
Centers, rawhides for whips.....	678
Cereal foods, prepared, in packages.....	45
n. o. p.....	46
Chain, bicycle, of steel, not detachable linked.....	†454
boom, coupled with ring or toggle at either or both ends, when not less than 10 feet long (and in sizes covered by item 410).....	*410
the same in shorter lengths.....	*454
hobbles.....	*454
(sling), per sample, made of one forged ring to which are attached two chains, each 6 feet in length, with hooks.....	*454
cable, for vessels.....	470
coil, iron or steel.....	410
logging, with hook on each end and swivel in center.....	*454
malleable sprocket or link belting.....	411
repair links, iron or steel.....	*454
shackles and links.....	410
Chair seats, imitation leather.....	*519
veneered wood cut to shape.....	*519
Chalkstone.....	296
or Brime (so called), per sample, from New York.....	*293
Chamois skin.....	604
Champagne.....	165
Chandeliers.....	435
Channels, rolled iron or steel, not less than 35 pounds per yard.....	379
n. o. p.....	377
Chaplets, iron or steel, made from wire, resembling unpointed spikes tinned at upper end.....	*454
Charcoal.....	*711
Charts, n. o. p.....	180
Admiralty.....	177
for school.....	696
schools of blind.....	173
Chases for printing.....	340
Chatelaine bags, frames, etc., for.....	658
Cheese.....	17
caps, cotton, cut circular.....	*537
Chemical compounds, n. o. p.....	220
for dyeing or tanning.....	203
Cheques, unsigned.....	181

Goods.	Item No.
Cherries in brine, in barrels or casks.....	*96
n. o. p.....	95
in maraschino, if the liquid contents thereof contains more than 2	
per cent, but not more than 40 per cent proof spirits.....	*103
bottles, in maraschino.....	103
if containing not more than 2 per cent proof spirits in the liquid	
contents thereof.....	*105
Cherry trees.....	81
Chewing gum, unsweetened, spruce.....	*711
Chicle gum, crude.....	254
Chickory, raw or green.....	24
kiln-dried, roasted or ground.....	25
Children's carriages and sleds.....	592
iron wheels for.....	*592
hand sleighs, steel wire nickel-plated railing for.....	*592 or *362
Chimneys, lamp.....	326
Chimney linings or vents and tops.....	284
China clay.....	295
goat plates or rugs.....	602
goatskins.....	602
stone.....	296
tableware.....	287
wood oil.....	266
Chinese medicine tea (dry).....	*220
Chip hoods, unfinished.....	639
braids or plaits for hats.....	641
Chloralum.....	211
Chlorate of potash.....	209
soda.....	210
platinum and black oxide for.....	488
Chloride of aluminum.....	211
lime.....	208
calcium.....	*711
lime, and hypochlorite of, in packages less than 25 pounds weight..	*711
zinc.....	208
Chlorine.....	208
Chloroform.....	219
Chocair and subpar, preparation of cocoanut oil used in confectionery.....	*711
Chocolate flavor.....	*159
paste coating (when a thick paste 25 per cent).....	*220
or liquor, not sweetened.....	20
sweetened.....	21
preparations in powder form.....	22
n. o. p.....	23
Cholerine, per sample, from Germs Manufacturing Co.....	*711
Choppers, meat, of large capacity, equipped with a flywheel or belt pulley....	*453
smaller choppers.....	*454
Chowder, clam.....	*123
Christmas tree ornaments, viz, tinsel cord for 30 per cent general tariff.	
Chrome alum.....	*203
steel.....	385
forged balls of.....	†393
Chromos, advertising.....	178
n. o. p.....	180
Chromotypes, advertising.....	178
n. o. p.....	180
Chronometers for ships.....	369
Chucks of iron or steel for lathes and drills.....	*453
Church vestments.....	573 (a)
not to include garments worn by worshippers.....	*573 (a)
mortar board caps, surplices and cassocks for use of choirs..	*573 (a)
Churns, earthen or stone.....	286
n. o. p.....	510
Cider, clarified or refined.....	149
not clarified or refined.....	148

Goods.	Item No.
Cigarettes.....	‡143
Cigar and cigarette cases and holders.....	656
Cigars.....	‡143
Cigar boxes, labels for.....	179
Cinematograph films.....	*657
Cinnabar.....	333
Circulars, advertising.....	178
Circular steel cut from sheets 3, 3½, 4 and 4½ inches in diameter.....	*454
sheets cut from sheet steel, when 14 gauge and thinner.....	*384
Citron rinds in brine.....	91
Clam chowder.....	*123
Clapboard, sawn or split, etc.....	503
Clasps, buckle, steel for.....	477
corset.....	637
for purses, etc.....	658
(not jewelry).....	420
Clay conduits for electric wires.....	*288
crucibles.....	300
pigeons (black rocks).....	*711
pipes and bath brick, cases containing.....	*710 (b), 710 (c)
retorts for gas plants.....	*282
sleeves (fire).....	*282
manufactures of, n. o. p.....	282
scorifiers (as crucibles).....	*300
Clays, not further manufactured than ground.....	295
Cleaners, amalgam.....	460
Cleveland cleaner, per sample, for wall paper, etc., 27½ per cent general tariff.....	
Cliff stone.....	296
Climax welding compound and "Borax-ette".....	*711
Clinical thermometers.....	*466
Clippers, horse, etc. (hand), nickel plated.....	*362
Clippings, iron or steel wrought waste.....	374
Cloaks, fur.....	625
Clock keys.....	368
springs, steel for.....	476
Clocks and clock movements and cases.....	368
Closet seats and tanks (water) if imported and billed separate from the closets....	*519
Closets, earthenware, etc.....	289
Cloth, coated or sized, imported by manufacturers of sensitized blue or black print cloth.....	*732
Cloth made of silk one way and of wool the other way.....	*567
Cloth, bookbinders'.....	531
bolting, not made up.....	530
emery.....	192
felt, n. o. p.....	567
hair.....	645
jute, not otherwise finished than bleached, etc.....	546
as taken from the loom, etc.....	545
mohair, etc., for buttons.....	561
nun's, to be finished in Canada.....	563
oiled, coated, etc.....	562
paper, union collar, glossed or finished.....	191
not glossed or finished.....	190
prunella, wool.....	529
window shade.....	621
wire, brass or copper.....	418
iron or steel.....	409
Cloth coated with material composed principally of specially prepared linseed oil and colored pigments.....	*573
Clothes lines.....	408
wringers.....	660
Clothing, card, fillets for.....	683
cotton, n. o. p.....	575
dolls', when imported separately, not to be rated as "toys.".....	

Goods.	Item No.
Clothing, donations of.....	690
for students attending Canadian schools, when sent by parents who reside abroad, free.	
horse.....	551
india rubber.....	619
linen, n. o. p.....	575
machine card.....	429
oil, (linen or cotton).....	*575
ready-made, wool, etc.....	567
silk, n. o. p.....	583
Cloths, Italian, to be finished in Canada.....	563
table, linen or cotton.....	525
tray, linen or cotton.....	525
wool, worsted, etc.....	567
Clover seed.....	71
Coach screws.....	413
Coal, anthracite.....	586
dust.....	586
augers and drills.....	460
bituminous, slack.....	†587
round, etc.....	588
cutting machines.....	460
heading machines.....	460
n. o. p.....	588
oil fixtures.....	435
illuminating oils, costing more than 30 cents per gallon.....	268
oil, n. o. p.....	271
pitch.....	585
pulverized (dried), especially prepared for molders' use, known as "sea coal facing".....	†314
semianthracite, described as "Welsh anthracite".....	*588
tar.....	585
dip, per sample.....	*219(a)
base or salt for coal tar dyes.....	†712
dyes, not less than 1 pound.....	203
washing plants.....	*453
Coat linings, to be finished in Canada.....	563
Coated cloth when coated with material composed principally of specially pre- pared linseed oil and colored pigments.....	*573
papers.....	198
Coatings, wool, worsted, etc.....	567
Coats, fur.....	625
fur lined.....	*625
men's knitted waist.....	*568
Cobalt, ore of.....	332
oxide of.....	208
Cobblers' wax, for waxing thread.....	*711
Cochineal.....	206
Cocoa beans, crude.....	77
broken.....	*22
butter.....	20
carpets, rugs, mats, and matting.....	571
paste or liquor, not sweetened.....	20
sweetened.....	21
preparations in powder form.....	22
n. o. p.....	23
shells and nibs.....	19
Cocoanuts, n. o. p.....	110
imported direct by vessel.....	111
desiccated.....	113
Cocoanut jars, viz, cocoanuts cut to imitate the human head and designed for use as tobacco jars, etc.....	*623
oil, not edible, etc.....	278
Cocoons, silk.....	576
Codfish in cans from Newfoundland, free.	

Goods.	Item No.
Cod leads.....	*339
lines.....	682
liver oil.....	265
Coffee, condensed with milk.....	44
extract of, n. o. p., and substitutes.....	25
flavor, Zanzibar Brand True Paste (when nonalcoholic and unsweetened).....	*711
green, imported from stock held in bond in United States.....	*29
direct.....	28
purchased in United Kingdom.....	28
n. o. p.....	29
roasted or ground and substitutes, n. o. p.....	26
not imported direct.....	27
Tomson's essence for.....	*26
urns, electric or not, if nickel plated.....	*362
Coffins and metal parts.....	514
Coil chain and chain links.....	410
Coins, cabinets of.....	692
gold and silver, except foreign silver coins.....	360
paper pyramids for.....	*199
Coir.....	532
yarn.....	532
Coke.....	586
Collar buttons.....	651
cloth, paper, union, glossed or finished.....	191
not glossed or finished.....	190
of cotton, linen, etc.....	631
lace.....	575
light fixtures.....	435
Collections of medals.....	692
postage stamps.....	692
Colleges, antiquities for.....	693
philosophical and scientific apparatus, etc., for.....	696
Cologne water.....	160
Colors, artists' water paint.....	*247
dry, n. o. p.....	246
ground in spirits.....	248
Columbian spirits, as methyl alcohol.....	*156
Columns, iron or steel, drilled.....	391
Comb blanks.....	237
ornaments, imitations of precious stones for.....	*648
lacquer (nonalcoholic), per sample, from Boston.....	*249
Combs.....	652
metal frames or mountings, plated, for use as settings for precious stones or imitation precious stones on combs for ladies' hair.....	*362
Combing wools, such as grown in Canada.....	555
Commercial blank forms.....	181
Communion sets of metal, glass, or wood.....	†691
Commutator bars of copper, as per sample, cut to form for electrical apparatus.....	†453
Compass and pencil combined.....	*657
Compasses for ships.....	369
Composition metal for watch cases, jewelry.....	365
nails and spikes.....	415
ornaments.....	624
ornaments made in imitation of wood carvings and carvings of wood for use on furniture or as parts of furniture.....	*519
for polishing.....	252
Compound, lard.....	13
Compounds, chemical for dyeing or tanning.....	203
Compressed-air apparatus, nickel plated.....	*362
Concrete mixers (machinery).....	*453
Condensed coffee with milk.....	44
milk.....	43
Condensers, platinum, for sulphuric acid.....	490

Goods.	Item No.
Conduit-pipe fittings, substantially iron or steel, from Syracuse.....	*402
paper, bituminized, for insulating wires	*453
Conduits, clay, for electric wires.....	*288
Condy's fluid, from London, England.....	*219(a)
Cones, paper, for winding yarns.....	189
or paper tubes with dutiable yarn wound thereon.....	*710
Confectionery.....	141
labels for.....	179
Confetti (paper).....	*199
Confola flour, per sample.....	*39
Consuls general, articles for.....	706
Containers for vaccine points.....	676
"Continental Coffee," per sample.....	*25
Converting apparatus in metals.....	460
Copal gum.....	254
"E," so called, unsweetened, from Ningpolene Manufacturing Co.....	*711
Copper anodes.....	358
buckles, n. o. p.....	420
burrs, rivets, and washers.....	352
in bars, rods.....	348
ingots, blocks, pigs.....	348
manufactures of.....	352
matte.....	*711
medals (prizes).....	692
nails and tacks.....	352
old and scrap.....	348
oxide of.....	208
(black) for chlorates.....	488
precipitate of.....	208
plates (mining).....	460
rollers, disks, or mills for engraving, etc.....	685
rollers, for calico printing.....	370
sheets, strips, or plates.....	348
shells for advertising stereotypes, etc.....	432
stereotype, etc., n. o. p.....	433
for books, etc.....	483
silicon.....	*342
subacetate of, dry.....	208
sulphate of.....	208
tubing.....	348
wire.....	351
wire cloth or woven wire.....	418
Copperas.....	208
Cord, gut for.....	687
Cordage, n. o. p.....	548
machinery for manufacture of.....	467
Cordials, n. o. p.....	220
n. o. p.....	156
Cordovan leather.....	604
Cords.....	575
whip, to be finished in Canada.....	563
wool or worsted yarn for.....	559
Core compound.....	*711
drills.....	460
Coriander seed.....	75
Cork bark, broken or granulated, but untreated (crude), free.	
unmanufactured.....	493
manufactures, n. o. p.....	494
carpet and matting.....	573
granulated, mixed with tar.....	*711
strips, shells, shives, and washers.....	494
wood, unmanufactured.....	493
manufactures, n. o. p.....	494
Corks over $\frac{3}{4}$ inch in diameter.....	495
$\frac{3}{4}$ inch and less in diameter.....	496
for vaccine points.....	676

Goods.	Item No.
Corkscrews, nickel plated.....	*362
Corkwood, cut into squares.....	*494
Corns.....	79
Corn, broom.....	654
oil.....	*711
Cornices and cornice poles.....	519
Corn, canned.....	86
green.....	*87
grits.....	*711
husker and shredder machines (power).....	*448
Indian, for distillation.....	54
not for distillation.....	55
Corn meal.....	53
Cornstarch.....	39
Corn sirup.....	139
Cornwall stone.....	296
Corrugated tubes for marine boilers.....	395
Corsets.....	575
Corset blanks and busks.....	637
clasps.....	637
eyelets.....	671
laces, tagging metal for.....	487
steels.....	637
steel for.....	476
wire, flat wire for.....	479
wires.....	637
Cotosuet, from Swift & Co., Chicago.....	*13
Cotswold combing wool.....	555
Cottolene.....	13
Cotton, absorbent.....	236
bags, sewn.....	*537
batts and batting.....	520
clothing, n. o. p.....	575
collars.....	631
counterpanes.....	525
crochet.....	536
cuffs.....	631
damask, uncolored.....	525
diaper.....	525
duck, gray or white, etc.....	524
embroideries, white.....	526
fabrics, gray, n. o. p.....	521
printed, dyed or colored, n. o. p.....	523
white, n. o. p.....	522
fillets for card clothing.....	683
knitting.....	536
lace, white.....	526
manufactures of, n. o. p.....	537
nets and netting.....	575
oakum, or calking cotton.....	*711
rags.....	681
raw.....	532
sacks, common, sewn and made from very light fabric, containing wheat flour.....	*710(a)
seamless bags.....	552
Cottonseed cake and meal.....	68
Cotton seed in bulk.....	*72
Cottonseed oil for canning fish.....	276
refuse (foots).....	280
oil, refined.....	*711
Cotton sewing thread in hanks.....	535
shoddy.....	533
thread, n. o. p.....	536
tufts used in manufacture of mattresses.....	*537
wadding.....	520
warps, n. o. p.....	520

Goods.	Item No.
Cotton waste, machined, etc.....	533
wool.....	532
wool, surgical dressing.....	236
yarns, n. o. p.	520
for shoe laces.....	534
No. 40 and finer (single).....	532
Coumarin crystals.....	*711
Counterpanes, cotton.....	525
Couplers, car, if castings not advanced in manufacture.....	*453
Court plaster, liquid.....	*220
with celluloid cover, per sample.....	*220
Coutils for corests and dress stays.....	527
Covered wire and cable.....	407
Coverings containing goods.....	710
Coverings: Declared that goods subject to an ad valorem duty, usually sold with the inner or first coverings thereon included in the quoted price, shall be valued for duty at the fair market value as with the coverings thereon and be rated accordingly.†	
Covers, gun or pistol.....	424
Cow ease.....	*219(a)
Crabs, deviled.....	*123
Crackers, paper (Christmas crackers).....	*199
Crack filler (Johnson's).....	*253
Craft, water borne.....	590
Cranberries.....	96
Cranes, electric traveling, with or without motor.....	*453
Crapes, black.....	580
Crayons (colored clay).....	*711
or pencils of soapstone.....	*311
lumbermen's, made of ordinary pencil composition but without the wood covering.....	*655
Cream-colored ware, decorated, etc.....	288
Cream of tartar in crystals.....	208
of wheat.....	*45, 46
magic.....	*141
separator parts for repairs (except steel bowls), dutiable.....	
thickener, "L. C. A.," so-called.....	*220
separators and steel bowls for.....	459
sizing.....	255
separators, materials for.....	472
separators (item 459) are machines which separate cream from milk by centrifugal force; apparatus designed for separating cream from milk by the settling process, dutiable according to material, tools for the operation of, are not to be entered under *472.	
Creepers, ice, steel for.....	477
Creosote oil, soluble (spraying preparation).....	*219(a)
Cresca potpourri mixture, different shelled nuts and raisins (dry) glass jars; contents.....	*114
glass jars.....	*710(d) and *326
Cresson softener, described as "softener for hosiery".....	*228
Crest Garantose, from Garfield, N. J.....	*711
Crinoline wire, flat wire for.....	479
Crochet cotton.....	536
Crocks, earthen or stone.....	286
Crop, ends of tinplate bars, blooms, and rails.....	374
Crossover bars, adjustable, used in crossing trolley wires charges with electricity.....	*453
Cross-section payer.....	*198
Crossings, railway.....	390
Crowns, hat and bonnet.....	626
Crucible cast-steel wire, etc.....	403
Crucibles, clay, plumbago, or sand.....	300
platinum.....	489
Crushers, grain.....	448
Cryolite (ore).....	334
Crystal glass tableware.....	326

Goods.	Item No.
Cubic niter.....	210
Cue racks and tips.....	518
Cues, billiard and bagatelle.....	518
Cuff buttons.....	651
Cuffs, cotton, linen, etc.....	631
Cullet, glass.....	681
Cultivators.....	446
Cultures, ferment, for butter making.....	206
Cumin seed.....	75
Cupolas of iron, foundry.....	*454
Cups, brass, for shells and cartridges.....	484
won as prizes.....	692
Curling stones and handles therefor.....	301
tongs, nickel plated, with wood handles.....	*362
Currant bushes.....	82
wine.....	163
Currants, n. o. p.....	95
dried.....	99
Curry powder.....	*31
Curtain stretchers.....	519
Curtains.....	575
Custard powders.....	141
powder, Bird's.....	*141
Cut glassware.....	326
Cutch or gambier (extract of cutch bark) for tanning.....	*203
Cutlery, steel, n. o. p.....	426
Cutters.....	592
fodder or feed.....	448
bone.....	*453
straw, steel for.....	473
Cutting machines, coal.....	460
Cuttings, iron or steel wrought refuse.....	374
Cyanide of potassium.....	208
of sodium.....	208
Cyanogen bromide.....	208
Cyclometers.....	657
Cylinders, celluloid, molded, etc.....	237
for phonographs, etc.....	597
iron, porcelain, lined, for hand pumps.....	*454

D.

Dahlias.....	78
Dairy Klenzer, "Thatcher".....	*210
Damask, uncolored, cotton or linen.....	525
Dammar gum.....	254
Dampers, base, piano parts to manufacture.....	675
Damschinsky's liquid hair dye (nonalcoholic).....	*234
if 9 per cent alcohol added.....	*160
Dates.....	94
stuffed with candies.....	*141
with the stones removed.....	*93
stuffed with nuts or raisins.....	*93
and figs in other packages than air-tight.....	*94
and figs in cans and other air-tight packages.....	*105
Dating stamps, nickel plated.....	*362
Day's rapid shading machine.....	*657
Deaf and dumb and blind, books for.....	173
Deals, planed, jointed, etc.....	505
Decalcomania transfers.....	180
Decanters, glass.....	326
Degras for leather.....	279
Demijohn, earthen or stone.....	286
glass.....	326

Goods.	Item No.
Dental instruments.....	466
cement: Oxpara liquid.....	*711
powder.....	*220
sandpaper disks for dental use.....	*192
Desks, writing, fancy.....	623
Detonator caps, electric.....	*424
Devised crabs.....	*123
Dextrin, dry.....	255
Diagrams, wall, natural history, for schools, etc.....	699
Dialogue and recitation books, paper covered.....	*169
Diamond drills.....	460
dust or bort for borers.....	364
black, for borers.....	364
Diamonds, glaziers'.....	*711
unset.....	648(a)
Diaper linen or cotton.....	525
Diary with celluloid cover, per sample.....	*199
leatheroid cover, per sample.....	*199
Diatomaceous earth (infusorial earth), crude.....	*680
Dictionaries.....	*171
Diggers, post-hole.....	448
potato.....	448
"Dimalt," per sample.....	*168
Dip, coal tar, from Cleveland.....	*219(a)
Dipping, preparations for.....	219(a)
Disks for engraving copper rollers, etc.....	685
Disinfectant (no flies here).....	*219(a)
Disinfectants, liquid, nonalcoholic.....	†219(a)
Disinfecting, preparations for.....	219(a)
Di-sodium phosphate ("soda crystals," so called).....	*711
Dissecting instruments for flowers, plants, and insects, when imported under conditions which conform to the requirements of 696,* free.	
Ditcher machines, Buckeye.....	*453
Doeskins, wool, worsted, etc.....	567
Dogs for improvement of stock.....	1
Dog grass.....	*204
Dolls.....	624
Doll's head novelties (pincushions), if cotton or wool, 35 per cent general tariff; if silk, 37½ per cent general tariff.	
Dolomite, calcined.....	*711
Domestic fowls for improvement of stock.....	2
Donations, casual.....	690(a)
Donations of clothing and books.....	690
Dongola leather.....	604
Door knobs, mineral.....	*282
mats, n. o. p., not metal.....	570
Doors, furnace, finished, for house furnaces.....	*454
if castings in the rough, not advanced in manufacture.....	*453
for safes and vaults.....	437
wire.....	519
Doylies.....	525
Drafts, unsigned.....	181
Dragon's blood.....	206
Drain pipes.....	284
Drain tiles, not glazed.....	283
Drawers.....	568
Drawing boards (per sample).....	*519
Drawings, n. o. p.....	180
Drawing ink.....	*257
tables.....	*519
Drays.....	591
Dredge dippers, steel for, dutaible.....	
Dredges.....	590
floating, elevators and machinery for alluvial gold mining.....	461
Dress goods to be finished in Canada.....	563
shields, waterproofed cotton, 537 or.....	*575
stays, flat wire for.....	479

Goods.	Item No.
Dressing, shoe, harness, and leather.....	252
Dressings, antiseptic surgical.....	236
"Drier concentrated paste".....	*249
Driers, japan.....	249
liquid.....	249
Drill and lathe chucks of iron or steel.....	*453
Drilling machinery, well.....	469
Drills, diamond.....	460
rotary coal and core.....	460
seed.....	446
twist, iron or steel.....	*453
Drops, medicinal, n. o. p.....	220
Drugs, crude, etc.....	204
Dry plates, photographic.....	659
Duck, cotton, gray or white, etc.....	524
covers, Army.....	*537
seamless, for hose pipe, etc.....	524(a)
Ducks, natural, stuffed.....	*711
Dumb and deaf and blind, books for.....	173
Duplicators, Tip-Top, etc., dutiable at the rate of 30 per cent general tariff.	
Duplicators, such as the rotary mimeograph, including supplies thereof, sub- ject to special duty.*	
Duroline.....	*454
Dusters, feather.....	*653
Dutch farina.....	*39
metal leaf.....	361
Dyeing articles, etc.....	203
books on.....	172
Dyes, aniline, not less than 1 pound.....	203
coal tar, not less than 1 pound.....	203
Dyestuff.....	*711
Dynamos, electric.....	453

E.

Ear drums, Tonybee's, made of thin sheet rubber and wire.....	*454
Earth, fullers'.....	206
Earthenware, brown and colored.....	288
demijohns, churns, and crocks.....	286
n. o. p.....	288
fittings for sewer pipe.....	284
meat roasters, bean bakers, and preserving kettles.....	*288
stilts and spurs for manufacture of.....	371
tiles or blocks for mosaic flooring.....	285
tiles, n. o. p.....	284
Earths, crude.....	295
ochery.....	245
Edging knives.....	449
Effects, household and personal, British subjects dying abroad.....	704
personal (bequest).....	704
settlers'.....	705
Egg albumen.....	207
nutrine.....	*141
powder (not custard powder).....	*231
powder, Bird's.....	*220
whites, frozen.....	*711
yolk.....	207
Eggs.....	16
fish, for propagating.....	132
Elastic, garter.....	575
round or flat.....	575
stockings.....	*568 (a)
webbing, over 1½ inches wide.....	620
webbing imported by manufacturers of artificial limbs.....	719
web (tinsel), over 1 inch wide.....	*620
Elder wine.....	163

Goods.	Item No.
Electric apparatus, n. o. p.....	453
batteries.....	453
brass caps for.....	485
dynamos.....	453
generators.....	453
belts (not silk).....	*646
buzzers.....	*453
conduit of paper, bituminized for insulating wires.....	*453
detonator caps.....	*424
fuses, if not covered wire, and electric push buttons for electric bells, etc.....	*453
heater, if not plated.....	*454
heaters, if half or more of the metallic surface is plated.....	*362
light fixtures.....	435
carbons or carbon points, n. o. p.....	316
machines for separating, etc., iron ores.....	460
meters.....	*453
motors.....	453
push buttons for electric bells.....	*453
sockets.....	453
street cars (motor).....	*438
switchboards (finished).....	*453
traveling cranes with or without motor.....	*453
water heater, nickel plated (per sample).....	†362
Electroplated ware.....	†362
Electrotypers' block nailing machine.....	*453
Electrotypes, advertising.....	432
matrices and copper shells for.....	432
n. o. p.....	433
matrices and copper shells for.....	433
for books, etc.....	483
half tones.....	*431
Elemi gum.....	254
Elevators for floating dredges, gold mining.....	461
Elixirs, alcoholic, n. o. p.....	159
Embalming fluid.....	*220
Embossing machines, bookbinders'.....	442
Embroideries, n. o. p.....	575
Embroideries, white cotton.....	526
Embroidery, silk.....	579
Embroidering machine.....	*453
Emery in bulk.....	669
manufactures of.....	670
Emery paper or cloth.....	192
Emery wheels.....	670
Emetic tartar.....	208
Enamel sizing.....	255
Enameled floor oilcloth, etc.....	573
iron or steel ware.....	427
leather.....	608
meat choppers, domestic.....	*454
steel beer casks.....	*427
Engineering, books on.....	172
Engines, fire.....	439
blast furnace blowing.....	460
gasoline portable, for farm or other purposes.....	*453
traction, for farm purposes.....	447
parts of.....	†447 (a)
traction, for road making.....	*453
or portable, for thrashers.....	447
English law reports, unbound.....	*184
Engraved plates on wood or metal.....	431
Engravers' zinc plates, polished on one side, as used by engravers for engraving..	*431
Engravings, n. o. p.....	180
Entomological specimens.....	699

Goods.	Item No.
Envelope paper, opaque, in colors, manufactured in one process.....	†197
Envelopes.....	199
Eolienne, fabric, silk one way, wool the other.....	†567
Eolienne, fabric from Paris.....	†567
Epsom salts.....	*711
Esparto grass.....	539
Essences, alcoholic, n. o. p.....	159
fruit, spirituous or alcoholic, n. o. p.....	159
n. o. p.....	220
Essential oil.....	264
Essential oil of rose.....	*264
Etchings for schools, etc.....	696
Ether, nitrous.....	161
sulphuric.....	219
Ethyl alcohol.....	156
to be denatured.....	157
hydrate oxide of.....	156
Ethyl nitrate.....	*161
Evaporated vegetables, n. o. p., in air-tight cans or other air-tight packages... if in paper or other packages not air tight.....	*86 *87
Excelsior (wood), covered with paper sheets, pads.....	*506
Exchange, bills of, unsigned.....	181
Exhibition, articles for.....	700
Explosives, articles for.....	664
Explosives, n. o. p.....	666
Extinguishing machines, fire.....	439
Extract of coffee, n. o. p., and substitutes therefor.....	25
hemlock bark for tanning.....	*203
malt, nonalcoholic.....	168
Extract, Pabst (tonic medicine).....	*220
safflower.....	206
Extracts, alcoholic, n. o. p.....	159
Extracts for dyeing or tanning.....	203
Extracts of meat.....	8
Extraline (animal stearine).....	*13
Eyes, glass.....	*326 (a)
Eyeshades, linen.....	*537
Eyebar blanks of steel.....	379 (a)
Eyeglass frames and metal parts.....	328
Eyeglasses and lenses for.....	327
Eyelet hooks, shoe.....	671
Eyelets, corset and shoe.....	671

F.

Fabric made of silk one way and of wool the other way.....	*567
Fabrics, alpaca.....	566
cotton, gray, n. o. p.....	521
printed, dyed, or colored, n. o. p.....	523
white, n. o. p.....	522
flax, bleached, n. o. p.....	522
printed, dyed, or colored, n. o. p.....	523
unbleached, n. o. p.....	521
mohair.....	566
plush.....	581
silk.....	581
Fabrics, wool, worsted, etc., n. o. p.....	567
worsted, etc., to be finished in Canada.....	563
Facings, foundry.....	314
False faces or paper masks.....	†199
False faces of papier-mâché (masks).....	*198
Fanning mills.....	448
Fans.....	624
Farina, Dutch.....	*39
Farm rollers.....	448
wagons.....	591

Goods.	Item No.
Fashion plates, tailors, mantle makers and milliners.....	184
Fasteners for purses, etc.....	658
metal, glove.....	671
shoe-lace wire.....	671
Fasts, bed, steel for.....	477
Featherbone, plain or covered.....	636
Feather dusters or brushes.....	*653
Feathers, artificial.....	634
natural.....	633
and manufactures of, n. o. p.....	634
prepared for advertising purposes.....	*634
Feed cutters.....	448
Feeders, automatic.....	460
Feldspar, ground.....	*296
Felloes of hickory or oak, rough, etc.....	502
Felspar.....	296
Felt, adhesive, for vessels.....	185
board.....	192
for gun wads.....	186
cloth, n. o. p.....	567
pressed, not filled, etc.....	564
splint.....	*564
Felts, woolen (felted woven fabric), for paper makers' machines.....	*567
Fence, Dwiggins No. 15.....	*454
Fence posts.....	500
Fencing, buckthorn, strip.....	405
foils and masks.....	424
iron or steel, n. o. p.....	405
woven wire.....	405
steel wire for manufacturing.....	480
wire, woven from wires not smaller than No. 14 gauge nor larger than No. 9 gauge.....	*405
if attached to iron or steel tubing, bars, or made into gates.....	*454
Fenders, boat and launch.....	*537
Fennel seed.....	75
Fenugreek seed.....	75
Ferment cultures for butter making.....	206
Fermina, powdered (cream of tartar).....	*711
Ferns.....	78
Ferro China Bisleri.....	*159
Ferrochrome metal in pigs.....	*375
Ferro vanadium.....	*711
Ferromanganese.....	375
Ferro-silicon.....	375
Ferrules for umbrellas, etc.....	672
Fertilizers, compounded or manufactured.....	663
unmanufactured.....	662
Fiber, flax.....	539
machinery to prepare.....	467
Mexican.....	539
ramie.....	*539
ware, manufacturers of.....	509
Fiberware, indurated.....	509
vulcanized.....	509
Fibers, vegetable, tampico and istle.....	539
Fibrilla.....	539
Field rollers.....	448
Field seeds, n. o. p., in packages over 1 pound.....	72
in packages 1 pound or less.....	73
Figs.....	94
glass jars containing same.....	*326
in glass jars, not in sirup or liquid and not air tight.....	*94
File ties, wire (Gray).....	*454
Filings, steel.....	*711
Fillers, liquid.....	247
n. o. p.....	246

Goods.	Item No.
Fillets, cotton and rubber for card clothing.....	683
Films, cinematograph.....	*657
for moving-picture machines.....	*657
for photographers.....	187
Filters, water for taps, copper or brass.....	*352
iron.....	*454
if plated.....	*362
Filter bags (sewn), of cotton, hemp, or flax.....	*537
Finings, wine.....	*220
Finish oil, n. o. p.....	249
Firearms.....	†424
Fire brick.....	†281
enameled.....	*282
Fire clay.....	295
sleeves.....	*282
Fire crackers.....	665
Fire engines and extinguishers.....	439
Fireproofs.....	246
Fireproof plaster blocks.....	*711
Firewood.....	500
Fireworks.....	665
Fish anchovies in tin boxes.....	120
and fishing, books on.....	172
all other fresh, pickled, or salted.....	118
boneless.....	119
boles or globes of glass.....	*326
dried.....	122
eggs for propagating.....	132
herrings, pickled or salted.....	116
hooks, deep-sea, etc.....	682
n. o. p.....	422
labels for.....	179
lines not sporting.....	682
lines, sporting.....	*548
gut leaders without hooks.....	*711
live, for propagating.....	132
mackerel.....	115
nets.....	682
nets, sportsmen's.....	549
offal.....	662
oils.....	265
other in tin boxes.....	120
oysters, seed or breeding.....	129
in the shell.....	128
shelled, in cans not over 1 pint.....	125
shelled, in cans, over 1 pint, not over 1 quart.....	126
over 1 quart.....	127
shelled, in bulk.....	124
plates, railway.....	389
preserved in oil, n. o. p.....	121
prepared or preserved, n. o. p.....	123
refuse.....	662
salmon, fresh, pickled, or salted.....	117
sardines in tin boxes.....	120
seines.....	682
skins.....	699
twines for, nets, etc.....	682
smoked.....	119
sprats in tin boxes.....	120
Fisheries, articles products of, n. o. p.....	133
products of Newfoundland.....	Sec. 8
products of Canadian.....	Sec. 9
Fishing bait and hooks, sportmen's.....	422
rods.....	511

Goods.	Item No.
Fittings, earthenware, for sewer pipe.....	284
iron or steel pipe.....	402
Fixtures, gas, electric light, etc.....	435
Flags, dutiable according to material.....	*
Flagstones, not hammered, etc.....	305
dressed.....	306
Flannel, fancy, as used for tennis suiting, etc.....	*567
Flannels, plain, not fancy.....	566
Flasks, glass.....	326
glass dram.....	*326
quicksilver, exported and returned.....	709
Flavoring powder, "Laitova".....	*141
Flax canvas and twine for sails.....	547
fabrics, bleached.....	522
printed, dyed, or colored.....	523
unbleached, n. o. p.....	521
fiber.....	539
manufactures of, n. o. p.....	537
screenings.....	*711
seed.....	70
oil.....	258
tow.....	539
Flint.....	296
paper.....	192
or silex for use as lining for ball mills.....	*296
stones, ground.....	296
Floats, aluminum, for fishing nets.....	*354
Flooring, mosaic, articles for.....	285
Floor oilcloth.....	573
wax, prepared.....	*711
Floss, silk.....	579
Florist stock, viz, palms, ferns, etc.....	78
azaleas, bulbs, etc.....	179
Flour, buckwheat.....	50
bull meat.....	*45, 46
casoid.....	*45
converted, adapted for use in the manufacture of sizing cream, for paper makers' use.....	†255
damaged in transit.....	46(a)
K. K. K.....	*45, 46
malt—Excise.....	167
potato.....	39
rice.....	39(a)
rye.....	59
sacks, common cotton, sewn, containing wheat flour.....	*710(a)
sago.....	39(a)
self-raising, buckwheat.....	*45, 46
tapioca.....	39(a)
Wheat.....	61
Flourine.....	*61
Flower odors.....	233
Flowers, artificial.....	634
crude drugs, n. o. p.....	204
artificial, paper shaped for use in manufacture of.....	*199
cut, natural.....	*711
Flue cleaners (Henry).....	*454
Flues, for marine boilers.....	395
Fluid beef, not medicated.....	8
Fluorspar.....	296
Flux, twentieth century (dry).....	*220
Fly books.....	623
hooks.....	422
sheets, advertising.....	178
Foam powder and heading foam.....	*711
sirup (concentrated heading) used to produce a head or froth on liquids.....	*711

Goods.	Item No.
Fobs, leather watch, imported separately.....	*613
Fodder cutters.....	448
Foil, tin.....	343
Foils, fencing.....	424
Folders, advertising.....	178
Folding machines, printers and bookbinders.....	442
Folia digitalis.....	205
Fonts, china water.....	*288
for churches, dutiable according to material.	
Foods, milk.....	45
prepared cereal in packages.....	45
n. o. p.....	46
Foots, refuse of cotton seed or olives.....	280
Foots of cotton-seed oil recovered by acid treatment and fit only for the manu- facture of soap.....	†280
Forestry, books on.....	172
Forgings, iron or steel, n. o. p.....	393
Fork handles, celluloid molded cut sizes for, etc.....	237
Forks, hay, used with hay carriers or unloaders.....	*449
pronged.....	449
steel (cutlery).....	426
table, iron or steel, rough, etc.....	425
Formacone liquid, per sample, 25 per cent general tariff.	
Formaldehyde.....	*711
Forms, commercial blank.....	181
Fossils.....	680
Foundry cupolas of iron.....	*454
facings.....	314
Fowls, domestic, for improvement of stock.....	2
Foxes, silver gray.....	*701
Frames, picture and photograph.....	512
for purses, etc.....	658
spectacle and eyeglass and metal parts.....	328
Frappé powder, from Philadelphia.....	*141
Freezers, ice cream, if equipped with flywheel or belt pulley.....	*453
operated by hand.....	*454
Freezum powder.....	*220
Freight and rate books.....	170
Freight wagons.....	591
French Red Seal Zinc (substitute for zinc white).....	*711
Fresh meats, n. o. p.....	7
tomatoes.....	85
Frilling, neck, made of silk fabric.....	*583
Fringe, bullion or gold.....	359
Fringes, n. o. p.....	575
wool and worsted yarns for.....	559
Frogs for railways.....	390
Fruit essences, spirituous or ethereal.....	159
juices containing more than 25 per cent proof spirits.....	151
not more than 25 per cent proof spirits.....	150
juices, n. o. p.....	152
plants, n. o. p.....	82
red paste, from Chicago.....	*141
seeds, crude drugs, n. o. p.....	204
sirups, n. o. p.....	152
in sirup to be treated as nonalcoholic if containing not more than 1 per cent alcohol or 2 per cent proof spirits.*	
of the meadow (prohibited).....	1204
trees for grafting.....	79
Fruits, artificial.....	634
canned.....	105
viz, bananas, plantains, pineapples, pomegranates, guavas, mangoes, wild blueberries, wild strawberries, and wild raspberries.....	90
crude drugs, n. o. p.....	204
candied.....	141
n. o. p.....	96

Goods.	Item No.
Fruits, dried, desiccated, or evaporated, n. o. p.....	93
labels for.....	179
preserved in brandy and other spirits containing not more than 40 per cent proof spirits.....	103
preserved in brandy or other spirits containing more than 40 per cent proof spirits.....	104
Fuel oils, 8235 specific gravity.....	267
Fuller's earth.....	206
Fur caps, hats, muffs, tippets, etc.....	625
ornaments, materials for, viz, papier-mâché "skulls".....	*198
plates, not shaped.....	*603
skins, not dressed.....	601
dressed.....	603
tails.....	*603
raw.....	600
manufactures, n. o. p.....	625
Furs, hatter's, not on the skin.....	642
Furnace doors, finished, for house furnaces.....	*454
if castings in the rough, not advanced in manufacture.....	*453
slag, blast.....	372
trucks.....	462
pots.....	462
plumber's, dutiable according to material.*.....	460
Furnaces, blast, for copper or nickel.....	460
bullion.....	460
for smelting copper, zinc, and nickel ores.....	*453
of metal, revolving, for roasting ore.....	*453
for hot-water heating.....	*451
or kilns for burning paintings on china.....	*454
for tempering and annealing.....	704
Furniture (bequest).....	477
castors, steel, for.....	519
of wood or other material.....	705
settlers' (household).....	519
springs.....	665(a)
Fuse, not metallic.....	156
Fusil oil.....	

G.

Galleries, light fixtures.....	435
Galvanic batteries.....	453
Galvanized iron, corrugated.....	*454
cans.....	*454
and steel angles.....	384
or steel sheets, flat.....	404
wire, iron or steel.....	*454
band steel, not indented or otherwise advanced in manufacture, rolled, No. 10 gauge, costing $3\frac{1}{2}$ cents per pound or less.....	*386
costing over $3\frac{1}{2}$ cents per pound.....	*408
plain twist wire, 2-ply, 12 or 13 gauge.....	*711
Galvanizing metal in bars, invoiced "A silver metal".....	*711
solution and soldering flux (fluid).....	
Galey blast, dutiable.....	*711
Gambia gum.....	*203
Gambier or cutch (extract of cutch bark) for tanning.....	424
Game bags.....	*624
Game, box-ball.....	8
canned.....	*711
counter, celluloid, per sample.....	9
n. o. p.....	518
tables or boards.....	295
Gannister.....	72
Garden seeds, n. o. p., in packages over 1 pound.....	73
in packages 1 pound or less.....	
Garget outfit, comprising glass, rubber bulbs, and rubber tubing with nozzle, used by veterinaries.....	*618

Goods.	Item No.
Garlic.....	*87
Garlock packing, as rubber packing.....	*619
Garter elastic.....	575
Gas beacons, automatic, materials for.....	465
buoys, automatic, materials for.....	465
fixtures.....	435
lanterns, acetylene, for gas beacons.....	465
light mantles, finished.....	*435
meters.....	436
oils, specific gravity .8235.....	267
crude, lighter .8235 but not less than .775.....	270
Gasoline (Glovine) testing under .725 specific gravity.....	*272
engines.....	*453
packages (containing gasoline of the quality exempt from duty under item 272) if usual wood containers.....	*710(a)
Metal drums containing such gasoline.....	†*710(E)
Gasoline under .725 specific gravity.....	272
Gates, bronze.....	*352
Gauges, if substantially brass.....	*352
steam, of iron or steel.....	*453
Gauzes, surgical dressing.....	236
Gedda gum.....	254
Gelatin.....	232
Geline, a solid sizing cream for use in dressing twine.....	*255
Generators, electric.....	453
Gentian root.....	205
Geographical globes.....	697
German looking glass, unsilvered.....	324
mineral potash.....	662
potash salts.....	662
silver in bars and rods.....	356
ingots, blocks, bars, n. o. p.....	355
in strips, sheets, or plates.....	356
manufactures of, not plated, n. o. p.....	357
Giant powder.....	666
Gilders' whiting.....	240
Gilling thread for nets.....	682
Gilt ware, n. o. p.....	†362
Gin.....	†156
Ginger, glaze and crystallized.....	*141
unground.....	30
ground.....	31
preserved.....	107
wine.....	162
Gingerine.....	*711
Ginseng root.....	205
Girders, rolled iron or steel.....	377
Gladiolus, as dormant roots or not.....	*78
Glassware, cut.....	326
Glass articles to be cut or mounted.....	326(a)
balls.....	326
bent plate.....	319
sheet (not plate).....	*319
bottles and decanters.....	326
broken.....	681
caps for vaccine points.....	676
carboys and demijohns.....	326
colorless, cathedral.....	*318
communion sets.....	691
cullet.....	681
cutters, diamonds.....	*711
cut to size for dry plates.....	317
cutters, nickel plated.....	*362
dram flasks.....	*326

Goods.	Item No.
Glass fish bowls or globes.....	*326
flasks and phials.....	326
eyes.....	*326(a)
globes, shades and lamp chimneys.....	326
ink wells.....	*326
in sheets, n. o. p.....	319
iron sand and dry putty for polishing.....	457
jars.....	326
for storage batteries.....	*326
looking, German, unsilvered.....	324
manufacture, n. o. p.....	326(a)
molds (metal).....	456
paper.....	192
plate, not over 7 square feet, not beveled.....	320
over 7 square feet, not over 25 square feet, not beveled.....	321
n. o. p.....	322
polish, Kleanit.....	*228
shades and globes for lamps.....	*326
silvered.....	323
tableware, blown.....	326
cut, pressed, etc.....	326
tubing for lamps.....	316(a)
vases, blown.....	*326(a)
(cut glass).....	*326
window, common and colorless.....	318
windows, stained.....	325
Glasses, individual communion.....	*691
Globe cotton softener, per sample.....	*228
Globes, geographical, etc.....	697
glass.....	326
Globules, iron, for polishing, etc.....	457
Gloria lacquer.....	*249
Glossine, a liquid used by meat curers to give a gloss on hams and sausages.....	*249
Glove fasteners, metal.....	671
leathers.....	607
Gloves.....	627
and mitts, baseball.....	*627
Glovine, when pure gasoline, testing under .725 specific gravity.....	*272
Glucose.....	139
sirup.....	139
Glue.....	232
Glutrin, represented as being used as a binder to prevent fine ores from blowing out of the smelting furnace.....	*711
Glycerin for explosives.....	664
softener (soft soap), per sample, from O. F. Zum & Co.....	*228
Goat hair fabrics to be finished in Canada.....	563
not further prepared than washed.....	554
leather.....	604
plates, rugs and skins, China.....	602
Goats for improvement of stock.....	1
Gold anodes.....	358
Goldbeaters' molds.....	686
skins.....	686
Gold coin.....	360
foam and Health Table Malt.....	*147
fringe.....	359
ingots, blocks, bars, drops, sheets, plates, etc.....	359
leaf.....	361
liquid paint.....	251
manufactures, n. o. p.....	362
medals (prizes).....	692
mining, alluvial, machinery, etc., for.....	461
sweepings.....	359
Gongs, n. o. p.....	352
Goods, Canadian, returned.....	709
coverings or packages for.....	710
unenumerated.....	711

Goods.	Item No.
Gooseberries, n. o. p.	95
Gooseberry bushes.	82
Goveneur pulp (agalite).....	*711
Governor general, articles for.	707
Grafting, seedling stock for.....	79
Grains, crude drugs, n. o. p.	204
musk in.	206
Grain crushers.	448
damaged in transit.	46(a)
molasses.	168
- sacks containing grain, dutiable at same rate as if imported empty.*	
shocker implements.	*448
Grains, artificial.	634
Graining machines for printing grain work on furniture.	*453
Gramophones, cylinders, etc.	597
Granite iron or steel ware.	427
manufactures of, n. o. p.	307
sawn.	306
rough.	305
tableware, white.	287
Grape fruit (shaddocks).	101
nuts.	*45, 46
sugar.	139
vines.	82
Grapes.	100
Graphophones, brass band instruments, and printed music are not to be admitted under 696.*	
cylinders, etc.	597
Grass, dog.	*204
manila, esparto, etc.	539
hoods, unfinished.	639
Grass, plaits or braids for hats.	641
pulp of.	539
Grasses, fancy, dried, etc.	539
Grates, iron, nickel-plated.	*362
iron, not plated.	*454
Gravels.	295
Grease, axle.	273
for leather.	279
rough, for soap and oils.	280
rough, not refined, the refuse of animal fat, for the manufacture of soap and oils only.	*280
Green, Paris, dry.	250
Green peppers.	*87
Grindstones, not mounted, not less than 36 inches diameter.	303
mounted or not.	304
Grit, crushed (poultry grit).	*711
Guavas.	90
Gum, amber, Arabic and Australian.	254
barberry.	254
British, dry.	255
chicle.	254
copal.	254
dammar and elemi.	254
dust, Kaurie.	*254
Gambia.	*711
gedda.	254
kaurie.	254
mastic.	254
pontianac.	254
resins, crude drugs.	204
sandarac, senegal, and shellac.	254
Gum, sappato.	254
tragacanth.	254
unsweetened, spruce chewing.	*711
Gums, crude drugs, n. o. p.	204
sweetened.	141

Goods.	Item No.
Gun barrels in single tubes, forged, rough-bored.....	726
Gun blocks, rough, etc.....	502
Gun cotton in thick solution of amyl acetate (saturated), represented as being used in the manufacture of lacquers.....	*166
Gun covers.....	424
Gun wads, felt board for.....	186
Gunpowder.....	668
Guns.....	424
settlers'.....	705
Gut, cat or worm, for cord, etc.....	687
Gut leaders, without hooks.....	*711
strings for musical instruments.....	*711
Gutta-percha hose.....	619
manufactures of.....	618
unmanufactured.....	616
waste.....	616
Gypsum, crude.....	292
calcined, etc.....	293
ground, not calcined.....	294
rock, broken, not ground, such as would pass through a $\frac{1}{2}$ -inch screen, O. C., March, 1909.....	†294

H.

Hæmacytometers, so long as a substantial part of the same is metal.....	*466
Hæmagloleuinometers, so long as a substantial part of the same is metal.....	*466
Hairbrush pads.....	654
Hair of the camel, goat, etc., n. o. p.....	554
Hair crimped or rendered wavy.....	*644
"Hair Health," a hair tonic.....	*234
insulator, Keytsone (a deadening felt).....	*199
cleaned or not, not curled.....	643
cloth of all kinds.....	645
curled or dyed, n. o. p.....	644
horse, cleaned, dipped, or dyed, etc.....	643
manufactures of, n. o. p.....	646
mattresses.....	519
oils.....	234
pins of celluloid or horn, plain.....	*711
pins, plain, dutiable according to material, if fancy.....	*647
washes, alcoholic.....	160
Hakka cream, to be rated as dry.....	*220
Halftones, $\frac{3}{4}$ -inch solid metal.....	*431
Ham, smoked, put up in air-tight tins.....	*8
Hammers and hatchets, nickel-plated.....	*362
piano.....	*598
pianos, parts to manufacture.....	675
(tool) nickel-plated.....	*362
Hammocks.....	549
Handcarts.....	593
Handkerchiefs.....	575
Handle bolts.....	500
Handles, curling stones.....	301
Handles, knife and fork, celluloid umbrella, parasol, n. o. p.....	513
mounted for, etc.....	237
D shovel, wood.....	501
Hangers (shafting).....	*454
Harbutt's plasticine.....	*711
Hares.....	*5
Hare skins, Russian.....	602
Harness and saddlery.....	612
dressing.....	252
leather.....	604
Harness menageries.....	701
snaps, plated.....	*362
snaps, tinned.....	*454

Goods.	Item No.
Harness soap dressing.....	*228
Harrows.....	446
Harvesters.....	445
Hatboxes.....	622
Hat shapes, buckram for.....	638
Hats, fur.....	625
n. o. p., and hat shapes and crowns.....	626
Hatters' furs, not on the skin.....	642
plush, bindings, etc.....	638(a)
Hawsers, wire, for vessels.....	*408
Hay.....	69
carriers, steel.....	*454
forks used with hay carriers or hay unloaders.....	*449
knives.....	449
loaders.....	448
tedders.....	448
Heading, barrel, finished.....	*506
bolts.....	500
of poplar.....	500(a)
machines, coal.....	460
Headlights.....	435
Head ropes for fishing nets.....	682
Heads for steel gas buoys, etc.....	465
for whips.....	673
Heaters, electric, if not plated.....	*454
electric, (dull) *454; if half or more of the metallic surface is plated.....	*362
aluminum sun.....	*454
Heavy oil (carbolic).....	278
Heirlooms left by bequest.....	704
Heliotropin and musk coal-tar salts for perfumes.....	*711
Hemlock-bark extract for tanning.....	*203
Hemp bags or sacks.....	552
carpets, rugs, mats, and matting.....	571
canvas or twine for sails.....	547
Hemp, dressed or undressed.....	540
manufactures of, n. o. p.....	537
oakum.....	541
paper for shot shells.....	186
rags.....	681
seeds in packages, over 1 pound.....	72
1 pound or less.....	73
yarn.....	542
Henriettas to be finished in Canada.....	563
Henry flue cleaners.....	*454
Herbs, crude drugs, n. o. p.....	204
thyme, sage, and savory, ground or unground.....	*711
Herring, twine.....	682
Herrings, pickled or salted.....	116
Hickory felloes, rough, etc.....	502
spokes, rough, etc.....	502
Hides, raw.....	599
Hinge banks, iron or steel.....	412
Hinges, butt, plated.....	*362
T and strap.....	412
Hoes.....	449
Hogs, live.....	6
Holders, shade.....	435
Hollands (tailors').....	523
Hollow shapes made from fire-brick clay for lining furnaces, etc. (per samples).....	†282
Hollow-ware, iron or steel, plain, etc.....	428
nickel and aluminum.....	428
Holly and laurel cuttings.....	*711
Homing pigeons.....	2
Honey and imitations thereof.....	108
Hoods.....	626
unfinished, etc.....	639

Goods.	Item No.
Hoofs, rough.....	679
Hooks, fly and fishing.....	422
fishing, deep-sea, etc.....	682
for boom chain.....	*454
reaping.....	449
shoe eyelet.....	671
Hoops, coiled elm.....	*506
Hoop iron or steel, over 3½ cents per pound, n. o. p.....	386
iron or steel, 13 gauge and thicker.....	378
14 gauge and thinner.....	384
Hoop iron, indented, from New York.....	*454
Hop Ale. <i>See Schlitz Fizz.</i>	
Hop poles.....	500
Hops.....	35
Horn, covered.....	637
in the rough.....	679
strips, rough.....	679
tips, rough.....	679
Horse blankets, wool shoddy.....	*567
boots.....	612
clippers, nickel-plated.....	*362
clothing.....	551
hair, cleaned, dipped, or dyed.....	643
ox, and mule shoes.....	*454
powers.....	447
radish grated in vinegar.....	*88
rakes.....	446
Horses for improvement of stock.....	1
menageries.....	701
over 1 year old, \$50 or less per head.....	4
Horticulture, books on.....	172
Hose, cotton or linen, lined with rubber.....	619
gutta percha or rubber.....	619
suspenders, ladies'.....	*628
supporters, nickel-plated buckles and clasps for.....	*420
nickel-plated loops for.....	*362
Hosiery, n. o. p.....	568
Hot-air apparatus, Betz metal (but not vapor-bath cabinets).....	*466
House furniture.....	519
Household effects, British subject dying abroad.....	704
Household hollow-ware.....	428
Hub blocks, rough, etc.....	502
Huckleberries, wild.....	*90
Hydrate of alumina.....	*711
Hydrated oxide of ethyl.....	156
Hydrofluoric acid.....	*216
Hydraulic cement.....	290
Hydrofluo-silicic acid.....	208
Hydrogen, solutions of peroxide of.....	219
Hydrox special, from New York.....	*219 (a)
Hyloplate (wood pulp intended for use as school blackboards).....	*199
Hymn books.....	172
Hypochlorite of lime.....	208
Hypochlorite of lime and chloride of lime in packages less than 25 pounds weight.....	*711
Hyposulphite of soda.....	*711
Hyposulphite of soda, imported by tanners.....	728

I.

Ice.....	155
Ice cream preparation (thickener), not sweetened.....	*232
Ice creepers, steel for.....	477
manufactured.....	*155
Iceland moss, crude, etc.....	539
Icilma toilet water.....	*711

Goods.	Item No.
Illuminating oils, costing more than 30 cents per gallon.....	268
Illustrations of insects, pictorials, etc.....	177
Implements, agricultural, plates cut to shape only.....	444
Implements, agricultural, n. o. p.....	448
settlers'.....	705
Incandescent-lamp bulbs.....	316 (a)
Incubators and brooders (wood).....	*506
India rubber boots and shoes.....	617
Indian-rubbered cloth, tape, etc.....	562
India-rubber clothing.....	619
India-rubber, manufactures of.....	618
India-rubber, unmanufactured.....	616
Indian corn for distillation.....	54
Indian corn not for distillation.....	55
Indigo.....	203
paste and extracts.....	203
Individual communion glasses.....	*691
Indurated fiber.....	509
Industrial books.....	172
Infusorial earth, crude.....	*680
Ingot molds for use in connection with the manufacture of steel.....	†456
Ingot molds.....	456
Ingots, aluminum.....	353
cogged, iron or steel.....	376
copper or brass.....	348
gold and silver.....	359
iron and steel.....	376
nickel and German silver.....	355
Inhalers for the administration of ether, so long as a substantial portion of the same is metal.....	*466
Ink, drawing.....	*257
for writing.....	257
printing.....	256
shoemakers'.....	252
wells, glass.....	*326
Insects, crude drugs.....	204
pictorial illustrations of, etc.....	177
Insecticide, blight dust.....	*220
Pyrethrum powder.....	*711
Inserted teeth for circular saws.....	*453
Insoles.....	611 (a)
Instruments and tools of trade (settlers').....	705
brass band.....	598
musical for schools of blind.....	698
musical, n. o. p.....	597
(settlers').....	705
philosophical, for colleges, etc.....	696
dissecting, for flowers, plants, and insects, free when imported under conditions which conform to the requirements of.....	*696
philosophical, etc.....	657
surgical and dental.....	466
telegraph and telephone.....	453
Insulating tape.....	*562
Insulators of all kinds.....	453
porcelain knobs for telephone and telegraph.....	*453
Insurance maps.....	177
Interlocking and signaling machines when imported complete.....	*453
Intersections for railways.....	390
Inventions, models of.....	694
Inverted block, earthenware.....	284
Iodine, crude.....	208
Ipecacuanha root.....	205
Iris root.....	205
Iron angles, rolled, n. o. p.....	377
not less than 35 pounds per yard.....	379

Goods.	Item No.
Iron angles, for vessels.....	470
axles, axle bars, and blanks for railway or other vehicles.....	392
band, over 3½ cents per pound, n. o. p.....	386
band 13 gauge and thicker, etc.....	378
14 gauge and thinner.....	384
bars, rolled, n. o. p.....	378
bars over 3½ cents per pound, n. o. p.....	386
hammered, drawn, or cold rolled.....	393
beams for vessels.....	470
beams, rolled, not less than 35 pounds per yard.....	379
beams, rolled, n. o. p.....	377
billets, 60 pounds and over.....	376
blooms, crop ends of.....	374
blooms.....	376
boiler tubes, wrought or seamless.....	395
bolts and bolt blanks.....	412
brew extract containing more than 40 per cent proof spirits.....	*159
bridges.....	391
buckles.....	420
cable chain for vessels.....	470
caps for whips.....	673
castings.....	453
channels, rolled, not less than 35 pounds per yard.....	379
chain, coil, etc.....	410
n. o. p.....	377
columns, drilled, etc.....	391
enameled, agate and granite ware.....	427
fencing, buckthorn, etc.....	405
forgings, n. o. p.....	393
forks, table, rough.....	425
furniture.....	519
girders, rolled, n. o. p.....	377
globules for polishing, etc.....	457
hinges, T and strap and hinge blanks.....	412
hollow ware, n. o. p.....	428
hoop, over 3½ cents per pound, n. o. p.....	386
hoop, 14 gauge and thinner.....	384
knees for vessels.....	470
12 inches and less wide, 13 gauge and thicker.....	378
ingots and coggled ingots.....	376
kentledge.....	375
knife blades or blanks, rough.....	425
liquor, for dyeing or printing calico.....	203
loops, etc.....	376
machinery, n. o. p.....	453
manufactures, n. o. p.....	454
not made in Canada, for vessels.....	470
masts for ships.....	470
nail rods, Swedish, for horseshoe nails.....	387
nails, cut.....	414
patterns.....	430
pig.....	375
pipe, cast.....	394
fittings for.....	402
nuts and nut blanks.....	412
plates, Canada.....	384
plates for boilers, etc.....	380
48 inches or over in width and over one-half inch thick.....	381
n. o. p., sheared or unsheared.....	382
over 3½ cents per pound, n. o. p.....	386
for vessels.....	470
puddled bars.....	376
rails, crop ends of.....	374
rails for railways.....	388
rerolled.....	388(a)
ribs for umbrellas.....	672

Goods.	Item No.
Iron rivets.....	412
rods for manufacturing chains.....	†720
rods.....	471
rolled, n. o. p.....	377
rolls, chilled, shaped but not finished, adapted for grinding machines (iron or steel integral parts of machinery).....	†453
Russia.....	384
sand for polishing glass or granite.....	457
scrap, cast.....	375
from vessels wrecked in Canadian waters.....	373
wrought, waste or refuse.....	374
screws, n. o. p.....	413
scroll over 3½ cents per pound, n. o. p.....	386
13 gauge or thicker, etc.....	378
14 gauge and thinner.....	384
sections rolled, n. e. s.....	377
drilled, etc.....	391
shapes, drilled, etc.....	391
rolled, n. e. s.....	377
sheet, over 3½ cents per pound.....	386
sheets, n. o. p., sheared or not.....	382
14 gauge and thinner.....	384
coated, n. o. p.....	384
flat galvanized.....	384
for vessels.....	470
japanned.....	*454
shot for glass or granite.....	457
shovels.....	450
skelp, sheared, etc., n. o. p.....	382
for manufacture of pipe.....	383
slabs.....	376
spades.....	450
spikes, cut and railroad.....	414
sponge used for the purification of gas.....	*506
springs for railway and other vehicles.....	392
stone tableware.....	287
strip, over 3½ cents per pound, n. o. p.....	386
13 gauge and thicker.....	378
14 gauge and thinner.....	384
structural work.....	391
for beet sugar.....	463
sulphate of (copperas).....	208
terne plate.....	384
tin plate bars, crop ends of.....	374
tubes for gas buoys, etc.....	465
rolled, not joined or welded.....	397
tubing, lacquered or brass covered for bedsteads.....	486
for window rods.....	716
square.....	396
wrought or seamless, over 4 inches.....	398
4 inches or less.....	399
other, n. o. p.....	400
over 4 inches, for mining, etc.....	460
covered for carriage rails.....	486(a)
washers.....	412
wire cloth, wove wire, and wire netting.....	409
for boots and shoes.....	482
galvanized, 9, 12, and 13 gauge.....	404
Isinglass.....	232
Chinese and Japanese, agar-agar, or kanten.....	*232
Istle fiber.....	539
Italian cloths to be finished in Canada.....	563
linings, wool.....	566
Ivory.....	674
black.....	239
nuts, unmanufactured.....	674

Goods.	Item No.
Ivory unmanufactured.....	674
vaccine points.....	206
veneers of.....	674
Ivories, piano key.....	674

J.

Jacquards to be finished in Canada.....	563
Jacquard cards used in carpet looms.....	*199
Jalap root.....	205
Jams.....	106
Japan driers, n. o. p.....	249
Japanned leather.....	608
sheet iron.....	*454
ware, n. o. p.....	344
Japans, n. o. p.....	249
Jap-a-lac.....	*249
Jars, glass.....	326
for storage batteries.....	*326
Jeans, for corsets and dress stays.....	527
Jellies.....	106
Jelly, calf's foot and head, port wine flavor, alcoholic.....	*220
Jersey creme sirup, per sample (nonalcoholic).....	*711
Jelly powders.....	141
Jewelry.....	647
Jewels for watch movements.....	*366
Jockey strap suspensories, so called.....	*537
"Jordan" earth and ballast spreaders, 30 per cent general tariff.....	
Juice, lime, containing not more than 25 per cent proof spirits.....	150
more than 25 per cent proof spirits.....	151
crude.....	153
n. o. p.....	152
quassia.....	206
June buds.....	81
Junk, old.....	681
Junket tablets from Little Falls, N. Y.....	*11
Jute and jute butts.....	545
bags or sacks.....	552
burlap, coated for walls.....	*562
canvas, not pressed or calendered.....	542
carpets, rugs, mats, and matting.....	571
cloth as taken from the loom, etc.....	545
not otherwise finished than bleached, etc.....	546
fiber, bleached.....	*539
manufacturers of, n. o. p.....	538
oakum.....	541
rags.....	681
surgical dressing.....	236
yarn.....	542

K.

Kainite.....	662
Kalkspar (ground chalk).....	*296
Kalsomine, dry.....	*246
liquid.....	*247
Kangaroo leather.....	604
Kaolin, crude China clay.....	*295
Kartavert.....	509
Kaurie gum.....	254
gum dust.....	*254
Kelp.....	539
Kentledge, iron.....	375
Kepler malt with hypophosphites (50 per cent).....	*220
Kernels of apricots.....	*711
Kerosene oils, n. o. p.....	271

Goods.	Item No.
Key blanks, steel, nickel plated.....	*362
steel, $\frac{1}{4}$ inch square, cold drawn.....	*393
tag, celluloid, per sample.....	*711
Keys for printer's quoins.....	*454
piano or organ, parts for manufactures of.....	675
watch and clock.....	368
Keystone hair insulator, a sheathing paper consisting of two sheets of paper filled between with a layer of hair.....	†192
Kid leather.....	604
Kilns, rotary, of metal, for roasting ore, etc.....	*453
or furnaces for burning paintings on china.....	*451
Kitchen hollow-ware, aluminum and nickel.....	428
Kleanit glass polish.....	*228
Klingerit packing.....	*619
Knees, iron or steel, for vessels.....	470
Knife and tool grinder (McCormick).....	*453
blades or blanks in the rough.....	425
handles, celluloid, molded into sizes for, etc.....	237
polish, n. o. p.....	252
Knitted coats, men's waist.....	*568
goods, n. o. p.....	568
shawls of wool.....	*568
vests.....	*568
Knitting cotton.....	536
machinery for.....	468
machine needles of all kinds.....	*419
machine parts, of a class or kind not made in Canada.....	*468
Knives, belt, for leather splitting machine.....	*453
edging.....	449
hay or straw.....	449
reaper and mower, steel for.....	475
steel.....	426
Kodak parts.....	†715
Kop's ale and stout, manufactured by Kop's Breweries, Manchester, if containing not more than 2 per cent proof spirits.....	*711
Kraut cutters.....	*454
"Kremo" and "Tutti Frutti".....	*141
Kryolite (ore).....	334

L.

Labels for fruit, etc.....	179
silk in the gum or spun for.....	577
wood tree, blank.....	*506
Lace and embroidery (white or cream colored), made up by the seamstress.....	*575
Lac, crude, seed, button, stick, and shell.....	254
Lace collars and manufactures of lace, n. o. p.....	575
valenciennes, torchon, and white cotton.....	526
Laces, boot, shoe, stay, and skirt.....	630
shoe and corset, tagging metal for.....	487
Lacquer, comb, from Boston.....	*249
gloria.....	*249
Lacquers, spirit.....	248
n. o. p.....	249
Lactate (antimonine).....	208
Lactic acid.....	*216
"Lactobacilline".....	*220
Ladder web, used in the manufacture of Venetian blinds.....	*537
Ladies' elastic silk belts.....	*583
hose suspenders.....	*628
Lag or coach screws.....	413
Laitova flavoring powder.....	*141
Lamb, leather.....	604
Lamb's wool, surgical dressing.....	236
Lamp black.....	239
bulbs.....	316(a)
chimneys.....	326

Goods.	Item No.
Lamp reflectors.....	*435
shade blanks, celluloid.....	237
springs.....	434
wicks.....	553
Lamps.....	435
miner's safety, and accessories for cleaning, etc.....	460
Landslides, cut to shape only.....	444
Lanterns.....	435
acetylene gas, for gas beacons, etc.....	465
magic and slides.....	657
Lapping for calico printers, etc.....	685
Lard.....	13
compound.....	13
oil.....	259
oil "soluble".....	*259
substitute "Biscola".....	*13
tins and pork barrels dutiable at same rate as if imported empty.*	
Laryngoscopes so long as a substantial part of the same is of metal.....	*466
Lashes for whips.....	615
Last blocks, rough, etc.....	502
blocks of wood rough turned.....	*506
Lastings for manufacture of buttons.....	561
Lath, iron.....	*454
Laths, sown or split.....	503
Lathe and drill chucks, of iron or steel.....	*453
dogs (iron or steel).....	*453
Laundry blueing.....	246
soap.....	229
tubs.....	289
Lava, unmanufactured.....	298
tips.....	435
Lavatories, stoneware, etc.....	289
Lavender water.....	160
Lawn mowers.....	450
horse.....	*450
tennis nets.....	549
Law reports, English, unbound.....	*184
Lead, acetate of, not ground.....	488
acetate of, ground (sugar of lead).....	*711
arsenate of.....	*711
dry, red.....	242
dry, white.....	243
ground in oil, white.....	244
in bars and sheets.....	338
manufactures, n. o. p.....	339
nitrate of, not ground.....	488
old scrap, pig, and blocks.....	337
pencils.....	655
Picher's natural blue, from Picher Lead Co., Chicago.....	*246
probes.....	*466
tea.....	336
Leads, cod, as per sample, used in deep-sea fishing.....	*339
Leaf, Dutch or schlag metal.....	361
gold, silver, and aluminum.....	361
palm, hoods, unfinished.....	639
unmanufactured.....	640
plaits for hats.....	641
Leather, artificial, made of fabric coated with material composed principally of specially prepared linseed oil and colored pigments.....	*573
tags (lettered), per sample, designed for indexing.....	†179
belting.....	605
belting of.....	609
Leatherboard and manufactures of.....	614
Leather, dressed, waxed, or glazed, n. o. p.....	604
dressing.....	252
harness.....	604

Goods.	Item No.
Leather, japanned.....	608
manufactures, n. o. p.....	613
morocco and imitations.....	608
morocco skins for, tanned.....	605
not further finished than tanned, n. o. p.....	605
paring machine used by bookbinders for paring the edges of leather.....	*453
parts (unfinished), to be used in manufacture of braces.....	*613
patent or enameled.....	608
scrap, tanners.....	605
sole.....	606
watch wristlets and fobs, imported separately.....	*613
Leathers, glove, for glove manufacturers.....	607
Leatheroid and manufactures of.....	614
Leaves, artificial.....	634
crude drugs.....	204
Ledger covers (loose-leaf), per sample, made of pressboard covered with corduroy and bound with leather.....	*199
Leeches.....	131
Leghorn hoods, unfinished.....	639
Leicester combing wool.....	555
Lemon rinds in brine.....	91
wine.....	163
Lemons.....	101
Lemon exquinta (a flavoring extract).....	*159
Lencodescent ray apparatus.....	*466
Lenses, finished, for magic lanterns.....	*326(a)
for kodaks.....	¶714
semaphore.....	*326(a)
spectacle and eyeglass.....	327
spectacle, uncut or unground.....	326(a)
Lentils (not subject to special duty).....	*711
Letters, not paper.....	661
Libraries, books for.....	175
public antiquities for.....	693
Lice killer, Lee's liquid (for poultry).....	*219(a)
Lichens.....	206
Licorice, flexible (sweetened).....	*141
flexible.....	*141
plug.....	*141
Lifeboats and life-saving apparatus for societies, etc.....	689
Ligatures, gut for.....	687
Lighting fixtures.....	435
Lightning rods, copper veneered.....	*352
Lignine composition ornaments.....	*519
Lignite oil, illuminating, costing more than 30 cents per gallon.....	268
Lilacs, pot grown.....	79
Limbs, artificial.....	688
Lime, bolted.....	*711
burning plant, of iron or steel.....	*454
chloride of.....	208
finish, Tiger Brand.....	*711
flour, ground slaked lime.....	*711
hypochlorite of.....	208
sulphate of (gypsum, crude).....	292
juice, containing not more than 25 per cent proof spirits.....	150
containing more than 25 per cent proof spirits.....	151
crude.....	153
n. o. p.....	152
quick.....	*711
Limes.....	101
Lincolnshire combing wool.....	555
Linen bags or sacks.....	552
clothing, n. o. p.....	575
collars and cuffs.....	631
damask, uncolored.....	525
diaper.....	525

Goods.	Item No.
Linen, machinery for manufacture of	467
nets and nettings	575
stair	525
thread	536
yarn for towels, etc	543
Lines, clothes	408
sportsmen's fishlines	*548
tape	657
Liniments, n. o. p.	220
Linings, carpet	571
chimney	284
coat, to be finished in Canada	563
Italian	566
Link belting chain	411
Links, chain, repair, iron or steel	*454
coil chain	410
Linoleum	573
Linrubber, so called	*573
Linseed oil cake and meal	68
oil substitute: "Sipe's" japan oil, per sample	*258
oil	258
Lint	236
Liqueurs of all kinds, n. o. p.	156
Liquid driers, n. o. p.	249
Liquor, chocolate, not sweetened	20
sweetened	21
cocoa, not sweetened	20
sweetened	21
iron, for dyeing or calico printing	203
Liquor, red	203
Liquors, alcoholic or spirituous	156
Liquorice paste	235
in rolls and sticks	235
root	205
Lists, price	178
Litharge	241
Lithographic presses	442
presses used by manufacturers of tinware	*453
stones, not engraved	302
Litmus	206
Live hogs	6
Live stock for farm (settlers')	705
Living animals, n. o. p.	5
Loaders, hay	448
Loading tools	424
Lobster fishing, manila rope for	682
Lock joint pipe	400
Locks, nut	*454
Locomotive boilers	*438
throttle valves, according to material	
turntables	*454
wheel tires, steel, rough	458
Locomotives for railways, etc	438
running cross frontier	595
Locust beans	77
bean meal	77
Logs	500
Logging chain with hook on each end and swivel in center	*454
Looking glass, German, unsilvered	324
Loom harness	*468
Looms for weaving wire fence	*453
Loops, etc., iron or steel	376
nickel plated, for hose supporters	*362
Lotions, alcoholic, n. o. p.	159
Lozenges, n. o. p.	220

Goods.	Item No.
Lubricating oils, petroleum, costing less than 25 cents per gallon.....	269
n. o. p.....	273
Lumber planed on two edges.....	*506
sawn or split, rough.....	503
sawn or dressed on one side only.....	504
surfaced on one side and beaded on one edge.....	*506
Lunch boxes to be rated for duty according to material.....	*
Lusters.....	566
Luster wools, etc.....	555
Lychee, canned.....	*105
Lycopodium powder.....	*711

M.

Macaroni.....	67
Mace, unground.....	32
ground.....	33
Machine card clothing.....	429
Machinery, beet-root sugar.....	463
Machinery for manufacturing rifles.....	464
for manufacture of cordage, twine, etc.....	467
for carding, spinning, weaving, etc.....	468
well drilling.....	469
n. o. p.....	453
mining, etc.....	460
mining, alluvial gold.....	461
Machinery of a class or kind not made in Canada, and parts thereof, adapted for use in manufacturing fibrous materials up to and including the operations of weaving, knitting, braiding, and finishing fabrics of fibrous materials ready for the market, except when such machinery is otherwise free of duty—in effect from June 9, 1908.....	†468
Machine screws.....	413
Machines, automatic tentering, attached to weaving machines and forming part thereof, when imported by manufacturers of woolen cloth for such purposes.....	*368
bookbinding.....	442
briquet making.....	462 (a)
electrotypers' block-nailing.....	*453
fire extinguishing.....	439
interlocking and signaling, when imported complete (knocked down).....	*453
mowing.....	445
printing, for use by hat and cap manufacturers.....	*442
safety vacuum bronzing machine.....	†453
sewing.....	440
sewing, attachments.....	671
settlers'.....	705
strength testing.....	437
type casting and setting.....	441
Mackerel.....	115
lines.....	682
twine.....	682
Magazines, monthly, etc., unbound.....	184
Magic cream for confectionery.....	*141
Magic lanterns and slides.....	657
Magnesia, milk of.....	*711
fluid, if not proprietary.....	*711
Magnesite.....	296
Magnetic machines for separating iron ores, etc.....	460
Magnolia leaves, natural.....	*711
Maize oil.....	*711
Malleable sprocket chain.....	411
Mallow cream, so called (Merry Widow Cream).....	*141
Malt and malt flour.....	167
Malt, extract of.....	168
flour.....	168
"Gold Foam and Health Table Malt".....	*147

Goods.	Item No.
Malt nutritine, per sample.....	*220
Malted clams (Armour's).....	*8
Malted milk, Horlick's.....	*45
Mane combs.....	652
Manganese, oxide of.....	335
Manganese copper in blocks, 10 per cent general tariff.....	
Mangoes.....	90
in brine.....	*96
Mangold seed.....	74
Manila grass.....	539
hoods, unfinished.....	639
plaits or braids for hats.....	641
rope for lobster fishing.....	682
Manioca.....	*711
Mantels, slate.....	310
wood, with or without mirrors.....	*519
Mantles, gas light, finished.....	*435
stockings for gas light.....	316 (a)
Mantle stockings on rings or mounted, for gas lighting.....	*435
Mantle makers' fashion plates.....	184
Manure, animal or vegetable.....	662
sheep, pulverized.....	*662
Manure spreaders.....	446
Manuscripts.....	177
Mapleine, per sample, from Seattle.....	*159
Maple sugar and sirup.....	138
Maps, n. o. p.....	180
insurance.....	177
for schools, etc.....	696
for schools of blind.....	173
Marasque flavor.....	*159
Marble dust.....	*711
(imitation), made of cement.....	*282
manufactures of, n. o. p.....	307
sawn, etc.....	306
rough.....	305
Marble, stone polishing shoes used in polishing marble.....	*308
Marbles.....	*624
Marine drag anchors, made of canvas and rope.....	*537
Marine engines, kerosene.....	†453
Masks (false faces), of papier-mâché.....	†198
fencing.....	424
paper, or false faces.....	†199
Mastic gum.....	254
sanite.....	*711
Masts, iron or steel, for vessels.....	470
Mathematical instruments.....	657
Mathematical instruments is to include measuring tapes, measuring rules, yardsticks, steel squares, spirit levels, bevels, micrometers, and like tools or instruments used to ascertain facts which must be mathematically exact.....	*657
Matrimonial and baptismal registers, to be written upon.....	*181 or *199
Matrices for advertising, stereotypes, etc.....	432
stereotypes, etc., n. o. p.....	433 (a)
for books, etc.....	483
Matrices, so called, of metal, for monotype and linotype machines.....	*442
used to produce one sheet of illustrated matter in different colors (as many matrices being required as there are different colors), dutiable according to the surface measurement of the respective pages.*	
Matrix paper.....	201
Mats, cocoa, straw, hemp, or jute.....	751
Mats, carriage, grass.....	*571
door and carriage, not metal, n. o. p.....	570
rubber.....	619
Matte, copper.....	*711
Matting, cocoa, straw, hemp, or jute.....	571
cork.....	573

Goods.	Item No.
Matting, rubber.....	619
Mattresses, hair, spring, and other.....	519
steel wire for.....	481
Mazetta or mazetta cream for use in the manufacture of confectionery.....	*141
Matzos and matzos meal, passover bread and unleavened bread.....	*46
Meal, buckwheat.....	50
corn.....	53
cottonseed cake.....	68
damaged in transit.....	46 (a)
linseed oil cake.....	68
locust bean.....	77
oat.....	57
palm nut cake.....	68
Meats, canned.....	8
extracts of.....	8
fresh, n. o. p.....	7
labels for.....	179
mince, condensed.....	106
n. o. p.....	10
Meat choppers, if equipped with fly wheel or belt pulley.....	*453
enameled, domestic.....	*454
flour, Bull.....	*45, 46
roasters, earthenware.....	*288
Mechanical animals, manufactured of paper.....	*624
piano and organ players.....	597
Mechanic arts, books on.....	172
Medals, collections of.....	692
won in competition.....	692
Medicine, Antithyreoidin Moebius (50 per cent).....	*220
Emulsion au Coal tar Codex (50 per cent).....	*220
in capsules.....	*220
Kepler Malt with Hypophosphites (50 per cent).....	*220
"Mesotan," "Tannigen," and "Protargol".....	*220
solution de Digitaline Christallisse (50 per cent).....	*220
Medicinal preparations, n. o. p.....	220
vaseline, etc.....	274
Medicinal roots.....	205
Medicinal wines, not over 40 per cent proof spirits.....	162
Medicines, alcoholic, n. o. p.....	159
Meerschäum, crude or raw.....	678
Melado.....	135
Melado, concentrated.....	135
Melons.....	98
Menageries.....	701
Men's knitted waist coats.....	*568
Menthol.....	*711
Mercurial ointment (U. S. P.).....	*711
Mercury pumps.....	460
Mescal.....	156
Metal, babbitt.....	341
Britannia, in pigs, blocks, and bars.....	355
communion sets.....	691
composition for watch cases, jewelry, and gold and silver ware.....	365
glove fasteners.....	671
lath, iron.....	*454
Metal leaf, Dutch, schlag, gold, silver, and aluminum.....	361
manufactures of, not plated, n. o. p.....	357
ores of.....	329
plated, for watch cases, jewelry, etc.....	365
type.....	341
wheels, for farm wagons.....	*591
yellow, in bolts, bars, and sheets.....	347
Metallic articles (prizes).....	692
bismuth, natural.....	331
elements, imported by manufacturers of electric lamps.....	723
receptacles, exported and returned.....	709

Goods.	Item No.
Metallic sodium.....	*711
tubes for vaccine points.....	676
Metallurgy, books on.....	172
Metallurgical processes in iron, etc., converters for.....	460
Meters, electric.....	*453
Meters, gas.....	436
Methyl alcohol.....	156
for denaturizing purposes.....	158
Methylated spirits.....	156
Mexican fiber.....	539
saddle trees.....	502
Mexican palm-leaf hats.....	*626
Meyers Putz Cream metal polish.....	*252
Micrometers.....	*657
Microscopes.....	466
Military stores (Imperial Government).....	708
Milk albumen, Bent's (casein).....	*232
condensed.....	43
dry skimmed.....	*45
foods.....	45
fever outfit, so long as each instrument is substantially of metal.....	*466
of magnesia.....	*711
testers, Babcock.....	*657
Milk described as "powdered milk" or "dried milk," manufactured into the form of a powder from pure milk or skimmed milk.....	43
Milking machines.....	*453
tube (silver), for operating on cow's udders.....	*466
Millboard.....	192
Millet seed in packages over 1 pound.....	72
in packages, 1 pound or less.....	73
Milliners' fashion plates.....	184
Milling cutters, steel blanks for.....	386
Mill, universal, steel plates.....	379(a)
Mills, fanning.....	448
Mills, for engraving copper rollers, etc.....	685
"Milwaukee mead, Pabst," in bottles when containing over 2 per cent proof spirits.....	*147
Mimeographs, rotary.....	*453
Mince meats, condensed.....	106
Mineralogical specimens.....	699
Mineral, orange, dry.....	242
potash, German.....	662
soap.....	228
water in bottles.....	*711
water, natural, not in bottles.....	154
wax, n. o. p.....	225
wool, not being asbestos nor steel wool.....	*711
Miners' safety lamps and accessories for cleaning, etc.....	460
Mining, books on.....	172
Mining machinery.....	460
alluvial gold.....	461
Mining powder.....	667
Mirrorplac, as per sample, coated sheet zinc, described as for use in decorating walls and ceilings.....	*346
Mirrors, hand, with photo on one side.....	*323
Miter boxes, dutiable according to material.....	
Mitts.....	627
Model, natural history, for schools, etc.....	699
of invention.....	694
of wood for use as patterns.....	*694
Mohair cloth for buttons.....	561
Mohair fabrics.....	566
Mohair yarns.....	560
Molasses and imitations, n. o. p.....	140
cane imported direct.....	136
grain.....	168

Goods.	Item No.
Molasses for manufacture of compressed food.....	137(a)
in tins.....	*140
packages, wood, containing dutiable molasses.....	*710d, 506
packages, tin, containing dutiable molasses.....	*710d, 344
residue, being the résidue after rum has been distilled from molasses..	*711
testing over 56°.....	135
under 56°, British.....	137
Morley phones, a manufacture of silk.....	*583
Morocco leather and imitations.....	608
skins for, tanned.....	605
Morroccoline, artificial leather and other coated fabric, coated with material composed principally of specially prepared linseed oil and colored pigments..	*573
Mortar colors in pulp.....	*247
Mosaic flooring, articles for.....	285
Moss, Iceland and other, etc.....	539
Mother-of-pearl, unmanufactured.....	680
Motor cars, for railways, etc.....	438
Motor vehicles.....	438
Motors, electric.....	453
Mold boards cut to shape only.....	444
Moldings of wood.....	508
Molds, glass.....	466
gold beaters'.....	686
ingot.....	456
Mounts, pipe.....	656
umbrella, etc.....	672
Movements, clock.....	368
watch.....	366
Mowers, lawn.....	450
horse lawn.....	*450
Mower knives, steel for.....	475
Mowing machines.....	445
Mucilage.....	232
Muffs, fur.....	625
Mule shoes.....	*454
Multigraph printing presses.....	*442
Mullet twine.....	682
Munitions of war (Imperial Government).....	708
Muriatic acid.....	217
Muriate of potash.....	209
Museums, public, antiquities for.....	693
Music, anthems in sheet form.....	*182
for mechanical piano players.....	182
in book form composed of hymns only.....	*172
rolls, perforated paper.....	*182
Musical-instrument cases.....	623
Musical instruments.....	597
Musical instruments, brass band, graphophones, and printed music are not to be admitted under 696*.....	
Musical instruments, for school of blind.....	698
Musical instruments for settlers.....	705
Musket powder.....	668
Musk in pods or in grain.....	206
Muskets.....	424
Mushroom spawn.....	74
Music, printed.....	182
Mustard, ground.....	34
Mustard seed.....	74
Myrobolan nuts.....	*203
McCormick knife and tool grinder.....	*453
N.	
Nail rods, Swedish rolled iron or steel for horseshoe nails.....	387
Nails, brass.....	352
composition.....	415
copper.....	352

Goods.	Item No.
Nails, cut, iron or steel.....	414
sheathing.....	415
steel, chair, with brass heads.....	*417
wire, n. o. p.....	416
n. o. p.....	417
Nails, wire roofing, having heads attached thereto, cut from sheet metal.....	*417
Naphtha wood.....	‡156
Napkins, linen or cotton.....	525
Napkins, paper, white, or colored.....	*199
Napkin ring, celluloid, per sample.....	*711
Navy, imperial, articles for officers and men of.....	708
Neat's-foot oil.....	259
Neck frilling made of silk fabric.....	*583
Nectarines.....	97
Needles.....	419
of all kinds for knitting machines.....	*419
surgical.....	466
Net norsels.....	682
Net and nettings, n. o. p.....	575
Nets, fish, sportsmen's.....	549
Nets, fishing, deep-sea.....	682
Nets, twine for.....	682
Nets, lawn tennis.....	549
Netting, wire, iron or steel.....	409
Nevada silver, manufactures of, not plated, n. o. p.....	357
Newfoundland, codfish from, in cans, free. fisheries, product of.	
Newspapers, partly printed.....	183
unbound.....	184
Newspaper printing presses, etc.....	443
Nibs, cocoa.....	19
Nickel in bars and rods 6 feet, etc.....	356
Nickel in ingots, blocks, or bars, n. o. p.....	355
Nickel in strips, sheets, or plates.....	356
Nickel anodes.....	358
Nickel caps for whips.....	673
Nickel hollow ware.....	428
Nickel-plated ware.....	362
Nickel salts.....	*711
Nickel silver in bars and rods.....	356
Nickel silver ingots, blocks, or bars, n. o. p.....	355
Nickel silver in strips, sheets, or plates.....	356
manufactures of, not plated, n. o. p.....	357
Nikoteen liquid (a spraying preparation).....	*219(a)
Nipple (slip nipple) connections, steel (not plated), 30 per cent, general tariff.*	
Niter, cubic.....	210
Niter, sweet spirits of.....	161
Nitrate of ammonia.....	208
lead, not ground.....	488
potash.....	209
soda.....	210
Nitric acid.....	216
Nitrite of soda.....	210
Nitro.....	666
Nitrobacterine culture.....	*663
Nitroglycerin.....	666
Nitroglycerin, soluble, containing 10 per cent nitroglycerin and 90 per cent alcohol.....	*159
Nitrous ether.....	161
Noils.....	554
Notches for umbrellas, etc.....	672
Notes, bank, unsigned.....	181
Notes, promissory, unsigned.....	181
Novels, etc., unbound or paper bound.....	169

Goods.	Item No.
Numbering machines, hand, if nickel plated.....	*362
dull.....	*454
typographic, for printing presses used by printers.....	*442
Numerals, not paper.....	661
Nuns' cloth, to be finished in Canada.....	563
Nursery stock, n. o. p.....	82
Nurserymen's plate books, prints only, without price notes.....	*180
Nut galls and extracts thereof.....	203
Nut blanks, iron or steel.....	412
Nut locks, steel.....	*454
Nutmegs, unground.....	32
ground.....	33
Nutrine, egg.....	*141
(white Malabar nut butter).....	*711
Nutritone.....	*45, *46
Nuts, acorn.....	26
almonds, walnuts, Brazil nuts, pecans, and shelled peanuts.....	109
candied.....	141
cocoa, n. o. p.....	110
cocoa, imported direct by vessel.....	111
cocoa, desiccated.....	113
crude drugs, n. o. p.....	204
dyeing or tanning.....	203
n. o. p.....	112
shelled, n. o. p.....	114
shelled pecan.....	*114
iron or steel.....	412
Nuts for rifles (Government).....	464
Nuts, unmanufactured ivory.....	674

O.

Oak felloes, rough, etc.....	502
Oak spokes, rough, etc.....	502
Oak stain (nonalcoholic), liquid.....	*247
Oak staves.....	502
Oakum, cotton, or calking cotton.....	*711
jute or hemp.....	541
Oakum surgical dressing.....	236
Oar blocks, rough, etc.....	502
Oatmeal.....	57
Oats.....	56
Oats, rolled.....	57
Ochers.....	245
Ochery earths.....	245
Oculists' test cases.....	*657
Odors, French or flower, in oil in tins, etc.....	233
Office furniture.....	519
Oiled silk and cloth, n. o. p.....	562
Oil, aniline, crude.....	203
cake and meal, linseed.....	68
carbolic or heavy.....	278
china-wood.....	266
coal and kerosene, n. o. p.....	271
coconut, not edible, etc.....	278
cod-liver.....	265
corn.....	*711
cottonseed, for canning fish.....	276
essential.....	264
finish, n. o. p.....	249
fuel and gas, 0.8235 specific gravity.....	267
gas, crude, lighter than 0.8235 but not less than 0.775, etc.....	270
fusel.....	156
hair.....	234
illuminating, costing more than 30 cents per gallon.....	268
Japan, "Sipe's," per sample (linseed oil substitute).....	*258
lard.....	259

Goods.	Item No.
Oil, linseed or flaxseed.....	258
lubricating, less than 25 cents per gallon.....	269
n. o. p. (lubricating).....	273
medicinal, n. o. p.....	220
neat's-foot.....	259
olive, n. o. p.....	262
castor.....	*711
clothing, linen or cotton.....	*575
cottonseed, refined or not.....	*711
creosote, soluble (spraying preparation).....	*219(a)
extractor and steam separator of iron or steel.....	*453
I. X. L., cooking, from American Cotton Oil Co., New York.....	*711
maize.....	*711
of rose, essential.....	*264
olive, for manufacturing soap, tobacco, or canning fish.....	278
palm, bleached.....	277
not edible, etc.....	278
kernel, not edible, etc.....	278
peppermint.....	263
petroleum, crude, 0.8235 specific gravity.....	267
lighter than 0.8235 but not less than 0.775.....	270
for concentration of ores.....	275
from Philadelphia.....	*273
potato.....	156
resin.....	266
sesame seed.....	259
spermaceti, whale, and other fish oils, n. o. p.....	265
soap, whale.....	227
a mixture of oils for manufacture of soap.....	*711
"Soluble" lard.....	*259
stuffing (a soft soap).....	*228
Three in One.....	*273
Oiled paper for stencils.....	*198
Ointments and salves to be rated as "dry".....	*220
n. o. p.....	220
Oleographs, advertising.....	178
n. o. p.....	180
Oleo-stearine.....	*13
Olive oil, n. o. p.....	262
for manufacturing soap, tobacco, or canning fish.....	278
Olives in brine, not bottled.....	*89
in bottles.....	*88
refuse (foots).....	280
Onion sets.....	*87
Onion-topping machine.....	*448
Operating tables, surgical.....	466
Ophthalmoscopes, so long as a substantial part of the same is of metal.....	*466
Opium, crude.....	221
powdered.....	222
prepared for smoking.....	223
Optical instruments.....	657
Orange mineral, dry.....	242
rinds in brine.....	91
wine.....	163
Oranges.....	101
Orchids (dormant roots), free.....	*79
Ore of cobalt.....	332
kryolite or cryolite.....	334
samplers, automatic.....	460
Ores or metals of all kinds.....	329
Organ keys, parts to manufacture.....	675
players.....	597
Organs.....	597
parts of.....	598
Orleans fabrics, to be finished in Canada.....	563

Goods.	Item No.
Ornaments, alabaster, amber, etc.....	624
bead.....	624
lignine composition, for use on furniture, 30 per cent general tariff.....	
Orris root.....	205
Osier plaits or braids for hats.....	541
Osiers, unmanufactured.....	497
Overcoatings.....	567
Ox gall, purified.....	*711
shoes.....	*454
Oxalate of ammonia.....	*711
Oxalic acid.....	208
Oxides.....	246
Oxide, arsenous.....	208
of calcium.....	*711
copper, cobalt, and tin.....	208
copper black, for manufacture of chlorate.....	488
ethyl, hydrated.....	156
manganese.....	335
Oxpara liquid.....	*711
powder.....	*220
Oxylinic acid as per sample, as being salt cake.....	*210
Oxyolith.....	*210
Oyster pails, exported and returned.....	709
shells, crushed or ground.....	*711
Oysters in the shell.....	128
prepared or preserved, n. o. p.....	123
seed and breeding.....	129
Oysters, shelled in cans, whether raw or prepared.....	*125, 126, 127
not over 1 pint.....	125
over 1 pint, not over 1 quart.....	126
1 quart.....	127
bulk.....	124
Ozite, No. 2, a preparation of pitch (not liquid).....	*711
Ozokerite wax.....	*225

P.

Pabst Extract (tonic medicine).....	*220
"Pabst Milwaukee Mead" in bottles, when containing over 2 per cent proof spirits.....	*147
Packages, containing goods.....	710
salt.....	41
malt, entered under item 167, the usual package.....	*710(a)
Packing, Garlock, as rubber packing.....	*619
klingerit.....	*619
rubber.....	619
Vulcabeston.....	*619
Pads, hair brush.....	654
paper, not printed.....	198
stair.....	571
Pads, "McIntosh Rapid Calculation".....	*181
Pads, made of excelsior and paper, used as packing in apple boxes.....	*506
Pæonias.....	78
Pails, oyster, exported and returned.....	709
Paint, gold liquid.....	251
Paint, anticorrosive and antifouling.....	247
Paints, artists' water color.....	*247
ground in spirit.....	248
n. o. p.....	247
water color, as used by children in schools.....	*247
Paints, cold water, so called, not being lead, when dry.....	†246
when liquid.....	†247
Paintings and pastels.....	695, 695(a)
in oil, framed, frames to be rated separately *.....	
n. o. p.....	180

Goods.	Item No.
Palls (black wool cloth).....	*567
Palm leaf braids or plaits for hats.....	641
Palm leaf hoods.....	639
Palm leaf, unmanufactured.....	640
Palm kernel oil, not edible, etc.....	278
Palm nut cake and meal.....	68
Palm oil, bleached.....	277
not edible, etc.....	278
Palm spirit.....	156
Palm trees, natural, preserved.....	*711
Palmetto packing (asbestos).....	*312
Palms.....	78
Palms, natural, preserved, not living.....	*711
Pamphlets, advertising.....	178
n. o. p.....	171
Pancreatin.....	*711
Pandect, a black varnish.....	*249
Pans, platinum, for sulphuric acid.....	490
Pant protectors made of India-rubber tape, also made of rubber cemented cloth.....	*562
Paper, album insides.....	177
baryta coated, etc.....	188
baryta coated, when to be used in making blueprint paper.....	†188
bags, so called, for pianos and organs.....	*199
bands, for the manufacture of bands for yacht caps.....	*199
bottle wrappers.....	*199
boxed.....	198
caps for toy pistols.....	*624
cap peaks.....	*199
chopped (cut paper), resembling excelsior.....	*199
Co Ted building.....	*192
coated on one side with a black composition.....	*199
conduit, bituminized, for insulating wires.....	*453
cross section.....	*198
cutter, celluloid, per sample.....	*711
cutting machines, bookbinders'.....	442
hemp for shot shells.....	186
manufactures of, n. o. p.....	199
napkins, white or colored.....	*199
pie plates.....	*199
matrix.....	201
of all kinds, n. o. p.....	197
opaque envelope paper in colors manufactured in one process.....	†197
pads.....	198
patterns, boot and shoe.....	202
perforated, for typesetting machines.....	*199
printing, not more than 2½ cents per pound.....	196
pulp (rag pulp).....	*197
pyramids for coins.....	*199
ruled, bordered, and coated.....	198
sacks and bags.....	193
safety from Geo. La Monte.....	*197
sand, glass, flint, and emery.....	192
shaped for use in manufacture of artificial flowers.....	*199
shells, brass cups for.....	484
signs coated with paraffine, as advertising show cards.....	*178
tarred.....	192
tissue, vari-colored sheets, 35 per cent, general tariff.....	
tissue, plain colored.....	*197
tissue (with colored patterns thereon).....	†199
toilet.....	*197
tubes and cones for winding yarn.....	189
union collar cloth, glossed or finished.....	191
not glossed or finished.....	190
wall.....	195
waste, clippings.....	681
waterproof, cloth lined.....	*562

Goods.	Item No.
Paper, with scalloped edges for shelves.....	*199
waxed tissue as used by confectioners, etc.....	*198
Papers, albuminized, etc., for photographers.....	187
news, partly printed.....	184
weekly, literary, unbound.....	184
window blind.....	195
Papeteries.....	199
Papier-mâché shoe buttons.....	671
Papier-mâché ware n. o. p.....	198
Paraformaldehyde.....	*711
Paraffin wax.....	224
Parafina improved, from Philadelphia.....	*711
Parasols, sticks, bamboo reeds for.....	497
sticks, or handles, n. o. p.....	513
sticks, ribs, runners, etc., for.....	672
Parasols.....	629
Parasub-no-stickee, so called.....	*220
Paring machine, leather, used by bookbinders, etc., for paring the edges of leather.....	*453
Paris green, dry.....	250
Paris, plaster of calcined, etc.....	293
not calcined.....	294
Paris, white.....	240
Parrots.....	*5
Passover bread.....	*46
Paste, adhesive.....	232
Paste, bloater.....	*123
chocolate, not sweetened.....	20
sweetened.....	21
cocoa, not sweetened.....	20
sweetened.....	21
fruit red.....	*141
indigo.....	203
licorice.....	235
Pastes, tooth, etc.....	234
n. o. p.....	220
Patches, patent, made of sheet tin, cork, and brass, for mending granite ware, cooking utensils, etc.....	*352
Patent leather.....	608
Patent medicines, n. o. p.....	220
Patterns of wood as models.....	*694
metal.....	430
paper, boot and shoe.....	202
Paving brick.....	282
blocks of stone.....	306
wood, creosoted.....	†506
planed and creosoted.....	*506
if rough sawn or split only and creosoted.....	*503
Peaches.....	102
Peaches, apricots, and pears, dried.....	*93
Peach trees.....	81
for grafting.....	79
Peanuts, shelled.....	109
Peanut butter.....	*18
Pears.....	97
Pearson's antiseptic (liquid).....	*219(a)
Pear trees.....	81
for grafting.....	79
Pearl ashes.....	209(a)
Pearls, and imitations thereof.....	648
Pease, n. o. p.....	48
seed, from Great Britain.....	76
Pecan nuts, shelled.....	*114
Pecans, not shelled.....	109
Pedometers.....	657
Peel, candied.....	141

Goods.	Item No.
Pelts, raw.....	599
Pencil and compass, combination.....	*657
boxes, plain wood.....	*506
Pencils or crayons of soapstone.....	*311
lead.....	655
slate.....	311
Penholders.....	655
Pens.....	655
Pens, specimen cards of.....	*655
People's cream separator, dutiable according to material.*	
Pepper shells, unground.....	*31
ground.....	*30
plants for transplanting.....	*711
Peppers, green.....	*87
Peppermint oil.....	263
Pepsin.....	*711
Percussion caps.....	424
Perfection solution (silver plating solution).....	*220
Perfumed preparations, nonalcoholic.....	234
spirits.....	160
Perfumery, nonalcoholic.....	234
Perfumes, alcoholic.....	160
Periodicals, illustrated, advertising.....	178
n. o. p.....	171
Permanganate of potash.....	*711
Perolin, a dust absorbent used in sweeping.....	*711
Peroxides of hydrogen, solutions of.....	219
Peroxide of soda.....	210
Personal effects, British subject dying abroad.....	704
left by bequest.....	704
Pessaries.....	236
Petroleum, crude, .8235 specific gravity.....	267
lighter than .8235 but not less than .775.....	270
illuminating oils, costing more than 30 cents per gallon.....	268
lubricating oils, costing less than 25 cents per gallon.....	269
lubricating oils, n. o. p.....	273
oil for concentration of ores, etc.....	275
preparations of, similar to vaseline.....	274
products of, n. o. p.....	271
refined, gravity over .8235.....	†271
residue, used for paving purposes.....	*271
Petunias and similar flowering plants not named in items 78 and 79.....	*711
Pharmaceutical preparations, n. o. p.....	220
Pheasants.....	2
Phials.....	326
Philosophical instruments, n. o. p.....	657
etc., for colleges, etc.....	696
Phone, Morley ear, a manufacture of silk.....	*583
Phosphate, acid, n. o. p.....	218
of soda.....	*711
rock.....	662
Phosphor bronze in blocks, etc.....	342
tin in blocks, etc.....	342
Phosphorus.....	208
Phonographs and records, etc.....	597
Photographs, enlargements of.....	*180
Photograph frames.....	512
Photographic dry plates.....	659
instruments.....	657
paper, baryta coated, etc.....	188
Photographers' paper, chemically prepared.....	187
Photographs, reproductions for schools.....	696
Photographs sent by friends.....	690
n. o. p.....	180
Pianofortes.....	597
Pianos and organs, so-called paper bags for.....	*199

Goods.	Item No.
Piano hammers.....	*598
key ivories.....	674
keys, actions, etc., parts for manufacture of.....	675
Pianofortes, parts of.....	598
Pianoforte players.....	597
Pickets, plain, wood.....	503
Pickles.....	88
Pickle flavor, sweet (liquid).....	*220
Pickstone soda crystals.....	*210
Pictorial illustrations of insects, etc.....	177
Picture frames.....	512
post cards.....	*180
wire.....	408
Pictures (bequest).....	704
Pictures, religious, printed on cotton.....	*523
Sunday School lesson.....	172
n. o. p.....	180
Pie plates, paper.....	*199
Pies.....	141
Pigeons, clay (Black Rocks).....	*711
homing.....	2
Pigs, britannia metal in.....	355
brass and copper.....	348
iron in.....	375
lead in.....	337
tin in.....	343
zinc in.....	345
Pillow cases.....	525
Pilling cattle case No. 2, so long as a substantial portion of each instrument is of metal.....	*466
Pills, n. o. p.....	220
Pin with miniature flag on a plate forming the pin head, per sample.....	†646
Pineapples.....	90
Pine pitch.....	585
tar.....	585
Pins, rolling.....	510
safety, plated or not.....	*419
wire, n. o. p.....	419
Pipe, cast iron.....	394
Pipe bowls, briar, unfinished and unmounted, without mouthpieces.....	†506
clay.....	295
cleaners, when made of covered wire.....	*407
fittings, iron or steel, whether plated or not.....	*402
lap welded, over 4 inches in diameter, fitted with flanged connections, drilled and faced, complete, ready for joining by bolting.....	*400
lock joint.....	400
mounts.....	656
of iron, steel, or wood, wire-bound, for alluvial gold mining.....	461(a)
platinum, for sulphuric acid.....	490
seamless steel over 4 inches in diameter, with spigot ends.....	†400
skelp iron or steel for manufacture.....	383
spiral riveted (iron or steel), not to be admitted under.....	*460
steel or iron fittings for.....	402
wire-bound, wooden.....	401
Piperazine water (mineral water).....	*220
Pipes, drain.....	284
sewer.....	284
tobacco.....	656
Pistol covers or cases.....	424
Pistols.....	424
toy, paper caps for.....	*624
Pitch, bone, crude.....	584
Burgundy.....	585
coal and pine.....	585
Pitch preparation, per sample invoiced "Ozite No. 2" (not liquid).....	*711
Planes, wood block, fitted with cutting blade and finished ready for use.....	*454

Goods.	Item No.
Plants for transplanting, viz, tomato, celery, cabbage, cauliflower, and pepper.	*711
Plains, to be dyed or finished in Canada.	563
Plaits chip, Manila, straw, etc., for hats.	641
Planks, wood, sawn or split.	503
split or cut or dressed on one side only.	504
wood-jointed, etc.	505
Plans, building, n. o. p.	180
Plantains.	90
Planters, potato, operated by horsepower.	*446
hand potato.	*448
Plants, flowering, such as petunias, etc., not named in items 78 and 79.	*711
for dyeing or tanning.	†203
fruit, n. o. p.	82
nursery stock, n. o. p.	82
rubber.	78
Plaster blocks, fireproof.	*711
board made of layers of paper and plaster.	†192
Plaster of Paris, calcined, etc.	293
centerpieces and brackets.	*711
ground, not calcined.	294
wall, prepared.	293
Plasters, n. o. p.	220
Plasticine, Harbutt's, made of clay, etc., used in schools as a modeling material.	*711
Plate, family (bequest).	704
Plate glass, not over 7 square feet, not beveled.	320
over 7 square feet, not over 25 square feet, not beveled.	321
n. o. p.	322
bent.	319
German looking, unsilvered.	324
Plate, steel, universal mill.	379(a)
Plated metal for watch cases, jewelry and wire.	365
Plated ware, nickel and electro.	362
Plates, Canada.	384
china goat.	602
engraved on wood or metal.	431
fashion, tailors', milliners', etc.	184
fur, not shaped.	*603
iron or steel, for boilers, etc.	380
Plates, iron or steel, not less than 30 inches in width and over $\frac{1}{4}$ inch thick.	381
sheared or not.	382
for vessels.	470
over $3\frac{1}{2}$ cents per pound, n. o. p.	386
photographic, dry.	659
plow, etc., cut to shape only.	444
railway, fish and tie.	389
terne.	384
Plating outfits (electric apparatus).	*453
Plating solution, perfection silver.	*220
Platinized asbestos, used in manufacture of sulphuric acid.	*490
Platinum bars, strips, sheets, or plates.	363
crucibles.	489
etc., for manufacture of chlorates.	488
retorts, etc., for sulphuric acid.	490
rivets.	*711
settings for rings, brooches, etc.	*647
washers.	*711
wire.	363
Players, organ and piano.	597
Playing cards.	194
Pleasure carts.	592
Plow plates, cut to shape only.	444
Plow, snow and rutter (horse) (as used on sidewalks), if made largely of iron or steel.	*454
Plows.	446
Plumb bobs, dutiable according to material.*	

Goods.	Item No.
Plumbago crucibles.....	300
manufactures, n. o. p.....	314
unmanufactured.....	313
Plums.....	97(a)
dried, unpitted.....	99
Plum trees.....	81
for grafting.....	79
Plush fabrics.....	581
Pneumatic tools.....	*453
Pocketbooks.....	623
Pods, musk in.....	206
Points, ivory vaccine.....	206
vaccine, sundry articles for.....	676
Poles, cornice.....	519
hop.....	500
trolley, which connect the trolley base on the car with the trolley wheel which runs on the wire.....	*453
Polish, electric paste stove, etc., when made of plumbago.....	*314
knife and other, n. o. p.....	252
prepared rotton stone, for use as.....	*252
rising sun stove (a manufacture of plumbago).....	*314
Polishing shoes of stone, used in polishing marble.....	*308
Pollack lines.....	682
Pomades, preserved in fat, etc.....	233
Pomatums.....	234
Pomegranates.....	90
Pontianac gum.....	254
Poplar heading and stave bolts and staves of.....	500(a)
Pop corn, candied.....	141
Porcelain knobs for telephone and telegraph insulation.....	*453
shades (glass), for electric lamps.....	*326
tableware.....	287
Pork barrels and tins containing lard, dutiable at same rate as if imported empty.*	
Portable engines (thrashers).....	447
Porter in bottles.....	147
casks.....	146
Portfolios.....	623
Portland cement.....	290
Postage stamps, collections of.....	692
Posts, fence.....	500
Posters, advertising.....	178
Post cards, advertising, illustrated.....	*178
picture.....	*180
printed, not advertising.....	*181
Post-hole diggers.....	448
Post-office lock boxes, also post-card racks of tin.....	*519
Potashes.....	209(a)
Potash, bichromate of.....	209
caustic.....	209(a)
carbonate of.....	*209(a)
chlorate of, ground.....	209
German, mineral.....	662
salts.....	662
muriate of.....	209
nitrate of.....	209
permanganate of.....	*711
prussiate of, red and yellow.....	209
sulphate.....	209
Potassium, cyanide of.....	208
Potato diggers.....	448
flour.....	39
planters. See Planters.....	
spirit or oil.....	156
starch.....	39
Potatoes, n. o. p.....	83
sweet.....	84

Goods.	Item No.
Potpourri. <i>See</i> Cresca.	
Pouches, tobacco.....	656
Poultry, canned.....	8
grit.....	*711
n. o. p.....	9
Pounders.....	510
Pounders, steak (galvanized iron).....	*454
Powdered soap.....	228
Powder, blasting.....	667
canister.....	668
cannon.....	668
giant.....	666
gun.....	668
mining.....	667
musket.....	668
rifle.....	668
sporting.....	668
Powders, baking.....	231
brocade or bronze.....	361
custard.....	141
flavoring.....	141
jelly.....	141
soap.....	228
tooth.....	234
n. o. p.....	220
Prayer beads, dutiable according to material.	
Prayer books.....	172
Precious stones, not set, pierced, etc.....	648
imitations of, for comb ornaments.....	*648
Precipitate of copper, crude.....	208
Preparations, nonalcoholic, for disinfecting, dipping, or spraying.....	219(a)
Preserved ginger.....	107
Preservaline.....	*220
Preserving kettles; earthenware.....	*288
Preservitas from Burton, Baker & Co., London, England.....	*220
Preserves, n. o. p.....	106
Pressed felt, not filled, etc.....	564
imported by manufacturers of artificial limbs.....	*719
Presses, lithographing.....	442
printing.....	442
newspaper, etc.....	443
Presto-carbon remover, from Indianapolis.....	*220
Price books and lists.....	178
Price ticket, printed, celluloid.....	*711
Primers.....	424
for shot shells and cartridges.....	186
Printer's brass rules.....	*352
folding machines.....	442
Printing ink.....	256
paper, valued not more than 2½ cents per pound.....	196
presses, newspaper, etc.....	443
presses.....	442
type for.....	340
Prizes won in competition.....	692
Printed matter, n. o. p.....	181
Printed music.....	182
Prints, n. o. p.....	180
Probes, lead.....	*466
Promissory notes, unsigned.....	181
Pronged forks.....	449
Proprietary medicines, n. o. p.....	220
Protectographs, for perforating and marking checks, etc.....	†453
Protectors, boot, a steel casting for heels of boots.....	*453
Provincial boards of health, apparatus for, not rated under.....	*696
Prunella cloth to be entered under item 529 is required to be wholly of wool.*	
Prunella cloth, wool.....	529

Goods.	Item No.
Prunes.....	99
pitted.....	*93
Prussian blue.....	*246
Prussiate of potash, red or yellow.....	209
soda.....	210
Psalm books.....	172
Puddine, fruit.....	*141
if unsweetened.....	*711
Puddings, containing sugar.....	141
Puddled bars, iron or steel.....	376
Puff boxes, celluloid.....	*623
Pulleys, belt.....	452
Pulp, asbestine.....	*711
of wood or straw.....	200
rag (paper pulp).....	*197
Pulque.....	156
Pumice and pumice stone.....	298
Pump cylinders, porcelain lined iron, for hand pumps.....	*454
Pumps, hand (iron).....	*454
mercury.....	460
steam and power.....	*453
Pump cylinders of brass.....	*352
“Punch O. T.,” from Australia.....	*220
Punches, ticket, nickel-plated.....	*362
Punchings, iron or steel wrought refuse.....	374
Purimachos cement (fire clay).....	*295
Purses.....	623
frames, clasps, and fasteners for.....	658
Putty.....	253
dry, for polishing, etc.....	457
Putz cream metal polish (Meyers).....	*252
Pyramids of paper for coins.....	*199
Pyrethrum powder (insecticide).....	*711
Pyrographic instruments when the chief value is in the platinum points.....	*711
Pyroxylin, preparations from, imported by manufacturers of imitation leather..	†731
Pyroligneous acid, n. o. p.....	213
crude, not over 30 per cent.....	214
Pyrometers.....	460
Pyroxylic spirit.....	156

Q.

Quails.....	2
Quassia juice.....	206
Quartz, crystallized.....	297
Quicklime.....	*711
Quicksilver.....	333
flasks, exported and returned.....	709
Quills, natural.....	632
Quilts filled with cotton or down and covered with cotton or linen.....	*525
if covered with silk.....	*583
linen or cotton.....	525
Quinces.....	97
Quince trees.....	81
Quinine, salts of.....	206
Quoins for printing.....	340

R.

Racks, cue.....	518
Radial bearings.....	*453
Radiators, gas heated, steam.....	*454
Radium.....	333
Rags, cotton, jute, hemp, or wool.....	681
Rag pulp (paper pulp).....	*197
Railings steel wire, nickel plated for children's hand sleighs.....	*592, *362

Goods.	Item No.
Railroad spikes.....	414
Railway cars.....	593
crossing frontier.....	595
fish and tie plates.....	389
freight rate books.....	170
scrapers.....	593
ties.....	500
switches, frogs, crossings, and intersections.....	390
Railways, locomotives and motor cars for.....	438
Rails, curved iron and steel railway bars or rails, punched or not, n. o. p.....	†388
Rails, crop ends of.....	374
for railways, n. o. p.....	388
rerolled.....	388(a)
Raisins.....	99
Rake bows, hand, made of steel tubing.....	*454
Rakes, horse.....	446
n. o. p.....	449
Ramie fiber.....	*539
Rape seed, sowing.....	74
Raspberries, n. o. p.....	95
wild.....	90
Raspberry, bushes.....	82
wine.....	163
Rat cages.....	421
Rattan, not further manufactured than split.....	498
unmanufactured.....	497
covered.....	637
Rattan, plaits or braids for hats.....	641
Rawhide centers for whips.....	673
manufactures, n. o. p.....	613
Ray apparatus, lencodescent.....	*446
apparatus, X.....	466
Ready-made clothing, wool, etc.....	567
Reaper knives, steel for.....	475
Reaping hooks.....	449
Receptacles, metallic, exported and returned.....	709
Recitation and dialogue books, paper covered.....	*169
Recognition buttons.....	651
Recorders, time.....	368
Recording thermometer charts (paper).....	*181
Records for phonographs, etc.....	597
Re-covered rubber.....	616
Rectal tube (metal).....	*466
Red Cross emergency tubes, containing catgut with needles for surgical purposes; catgut dutiable; surgical needles free.....	
Red lead, dry.....	242
liquor for dyeing or calico printing.....	203
Reed, covered.....	637
Reeds, bamboo, for walking sticks, etc.....	497
not further manufactured than split.....	498
for whips.....	673
Reeled machinery steel.....	*393, 393(a)
Reels on which wire is wound as imported.....	*710(b), 710(c)
Reflectors, lamp.....	*435
Refrigerators, household.....	*519
Refuse stone.....	296
Regalia.....	646
Registers, cash.....	519
Religious tracts.....	172
Rennet, raw and prepared.....	11
Reports, annual, for religious or benevolent associations.....	174
Resin, in packages 100 pounds and over.....	584
gum, crude drugs.....	204
oil.....	266
Resin size, adapted for use as sizing in the manufacture of wrapping paper....	†255

Goods.	Item No.
Reticules.....	623
frames, clasps, etc., for.....	658
Retorts.....	460
clay for gas plants.....	*282
platinum for sulphuric acid.....	490
Revolvers.....	424
Revolving roasters, of metal, for roasting ore, etc.....	*453
Rhizomes.....	79
Rhubarb root.....	205
Rhododendrons.....	79
Rhododendrons, pot grown.....	79
Ribbons of all kinds.....	582
Rice bags, if the usual coverings.....	710(a)
Rice, cleaned.....	163
flour.....	39(a)
uncleaned, unhulled, or paddy.....	62
Rifle powder.....	668
Rifles.....	424
Rifles for Government, parts unfinished.....	464
tools and machinery for manufacture of.....	464
Rinds, citron, lemon, and orange in brine.....	91
Rings for umbrellas, etc.....	672
Rivets, brass.....	352
copper.....	352
iron or steel.....	412
platinum.....	*711
pronged shoe.....	*454
tubular and bifurcated, if tinned or japanned.....	*454
Road graders.....	*593
Road rollers.....	448
scrapers.....	593
Roasters, revolving, of metal, for roasting ore, etc.....	*453
Rochelle salts.....	*711
Rock, phosphate.....	662
Rockingham ware.....	288
Rods, brass.....	349
brass, for use in manufactures.....	¶717
bronze, tobin.....	465
copper.....	348
fishing.....	511
iron or steel, for chain factories.....	¶720
iron or steel wire, for manufacturing wire.....	471
Rods, rolled iron and steel, not over $\frac{1}{2}$ inch, for manufacture of shoe nails.....	729
Swedish nail, iron or steel for horseshoe nails.....	387
Rolled oats.....	57
Rolled ends, land, of steel, shaped and riveted.....	*454
Rolling pins.....	510
Rollers, copper, for calico printing.....	370
copper, disks or shells for engraving, etc.....	685
farm, road, or field.....	448
land, plates cut to shape from rolled plates of steel to be used in the manufacture of land rollers.....	*444
window shade.....	517
Roofing material (asbestite).....	*192
slate.....	309
Roots, dormant, n. o. p.....	79
medicinal, unground.....	205
Root, crude drugs, n. o. p.....	204
Rope, manila, for lobster fishing.....	682
wire.....	408
Ropes, head, for fishing nets.....	682
Rope used in salmon traps, dutiable.....	
Rose bushes.....	82
essential oil of.....	*264

Goods.	Item No.
Rose plants.....	*82
stock for grafting.....	79
Rosin in packages 100 pounds and over.....	584
Rotary kilns of metal, for roasting ore, etc.....	*453
Rotten stone prepared for polishing.....	*252
Rouge (invoiced "Clay Rouge").....	*246
Rough stuff.....	246
Roving cans as used with carding machines, dutiable according to material.*	
Rubber	
body protectors.....	*619
boots and shoes.....	617
stockinettes for.....	569
bulbs for vaccine points.....	676
cement.....	618
clothing.....	619
coated carriage-top cloth.....	*562
cotton or linen hose lined with.....	619
fillets for card clothing.....	683
hard, in sheets.....	616
heads for whips.....	673
hose.....	619
manufactures of, n. o. p.....	618
mats and matting.....	619
packing.....	619
plants.....	78
powdered.....	616
re-covered.....	616
sheet, for manufacture of dental plates.....	*618
substitute.....	616
thread.....	684
tires for vehicles.....	592
unmanufactured.....	616
Rubberlife, from Grand Rapids, Mich.....	*232
Rubber, soft, in sheets for manufacture of dental plates.....	*618
Rubber waste.....	616
Rubboline, same as varnoliate, only thicker.....	*711
Rubberized cloth.....	562
Rugs, cocoa, straw, hemp, or jute.....	571
China goat.....	602
n. o. p.....	572
of wool, railway or traveling.....	*567
Ruled paper.....	198
Rulers.....	655
boxwood (folding), exempt from special duty.....	*657
measuring.....	*657
printers' brass.....	*352
Ruling machines, bookbinders'.....	442
Rum.....	156
bay.....	160
shrub.....	156
Runners for umbrellas, etc.....	672
Russia iron.....	384
Russian hare skins.....	602
Rutter (horse) and snow plow (as used on sidewalks), if made largely of iron or steel.....	*454
Rye.....	58
Rye flour.....	59

S.

Saccharine.....	*711
Sacks containing grain, dutiable at same rate as if imported empty.*	
Sacks, common cotton, sewn, containing wheat flour.....	*710(a)
hemp, linen, or jute.....	552
paper.....	193
Sad irons, including electric, charcoal, and spirit, not plated.....	*454
if one-half or more of the metallic surface is plated.....	*362
Saddle trees, Mexican.....	502

Goods.	Item No.
Saddles for bicycles, nickel plated.....	*362
Saddlery.....	612
Saddlery hardware, nickel plated.....	*362
Safes, amalgam.....	460
and doors of.....	437
Safety lamps, miners' accessories for cleaning, etc.....	460
Safety pins, plated or not.....	*419
Safflower and extract of.....	206
Saffron.....	206
Saffron cake.....	206
Sago.....	64
flour.....	39(a)
Sage, thyme, and savory herbs, ground or unground.....	*711
Sail twine of hemp or flax for sails.....	547
Sails for boats and ships.....	550
Sal ammoniac.....	208
skimmings.....	345
Salicylate of quinine.....	*206
Sal soda.....	210
Salmon, fresh, pickled, or salted.....	117
prepared or preserved, n. o. p.....	123
twine.....	682
Salt, "Alvina," "Cerebos," "Ivory," "Royal," "Shaker," "Snowflake".....	*220
Salt compressed into brick form.....	*41
Dr. Holland's Medicated Stock.....	*220
Salt cake.....	210
for sea or gulf fisheries.....	40
n. o. p., in packages.....	41
n. o. p., in bulk.....	42
Saltpeter.....	209
Salts, Rochelle.....	*711
of antimony.....	208
aniline.....	203
German potash.....	662
of quinine.....	206
nickel.....	*711
Salves, n. o. p.....	220
Salves and ointments of the consistency of salves, to be rated as "dry".....	*220
Samplers, ore, automatic.....	460
silk fabric, dutiable when larger than 9 by 12 inches.....	
Sandarac gum.....	254
Sand.....	295
iron for polishing, etc.....	457
crucibles.....	300
paper.....	192
disks for dental use.....	*192
stone, not hammered, etc.....	305
Sanite mastic, probably a compound of asphaltum and lime, represented as being used for lining of barrels.....	*711
Sapo mollis (soft soap) for pharmaceutical purposes.....	*228
Sapolin varnish stain.....	*249
Sapon, per sample, from England.....	*711
Sappato gum.....	254
Sardelles and anchovies in brine (uncooked) in tins or other first receptacles containing upward of 20 pounds each.....	*118
Sardines and sprats subject to special duty.* in tin boxes (see Anchovies).....	120
Sarsaparilla root.....	205
Sarvin wheels, ironed in part, for use in construction of carriages.....	†592
Sash weights of iron.....	*453
Satchels.....	623
Sateens for corsets and dress stays.....	527
Satin white.....	240
"Satinite," used as a filler for paper.....	*240
Sauces.....	88
Sauer kraut.....	*87

Goods.	Item No.
Sausage casings, cleaned.....	*711
as per sample.....	†711
skins or casings, not cleaned.....	12
Saws, band, gang, and circular.....	*453
hand, nickel plated.....	*362
inserted teeth for circular saws.....	*453
steel for.....	473
Sawdust of wood.....	499
Saw plates, tempered, but not further manufactured, 10 gauge.....	*454
plates, 14 gauge and thinner, when not otherwise manufactured than tem- pered and polished.....	*384
plates, thicker than No. 14 gauge.....	*454
Scaleboard for cheese.....	502
Scale, celluloid, per sample.....	*711
Scales.....	437
Schiedam.....	156
Schlag metal leaf.....	361
Schlitz Fizz, containing 2 per cent or more proof spirits, and Hop Ale, contain- ing 2 per cent or more proof spirits:	
Imported in casks or otherwise than in bottles.....	146
Imported in bottle.....	147
Schnapps.....	156
Scientific apparatus, etc.....	696
Schools, antiquities for.....	693
for blind, articles for.....	698
philosophical and scientific apparatus, etc., for.....	696
School writing slates.....	311
Scorifiers, clay (as crucibles).....	*300
Scourer, sinecure (a compound or composition containing soap, used for clean- ing).....	*228
Scows.....	590
Scrap brass.....	348
copper.....	348
iron, cast.....	375
iron or steel from vessels wrecked in Canadian waters.....	373
iron or steel, wrought, refuse.....	374
lead.....	337
leather, tanners'.....	605
Scraper, celluloid, per sample.....	*711
Scrapers, road or railway.....	593
Screen, Callow Simplex, used in separating particles of ore.....	*453
Screens, wire.....	519
Screws for rifles (Government).....	464
jack.....	*453
"wood" and metal.....	413
Scroll iron or steel, 13 gauge and thicker.....	378
14 gauge and thinner.....	384
over 3½ cents per pound, n. o. p.....	386
Scythes.....	449
Sea coal facing.....	†314
Sealing machines, rapid (so called).....	*454
Seal twine.....	682
Sealing wax.....	224
Seamless bags, cotton.....	552
drawn tubing, zinc.....	345
iron or steel boiler tubes.....	395
iron or steel tubing over 4 inches.....	398
iron or steel tubing 4 inches or less.....	399
steel tubing, 3½ cents per pound and over.....	396
Seagrass, crude, etc.....	539
Seaweed, crude, etc.....	539
Sections, iron or steel, drilled.....	391
rolled iron or steel, n. o. p.....	377
Seed cake, cotton.....	68
Seed, celery.....	*72 and *73
clover.....	71

Goods.	Item No.
Seed drills.....	446
flax.....	70
forest tree.....	*72 and *73
ginseng.....	*72 and *73
lac.....	254
meal, cotton.....	68
oil, cotton, for canning fish.....	276
packets or envelopes of paper, with flap.....	*199
pease and beans from G. B.....	76
quince, in 25-pound bags.....	*72
timothy.....	71
Seeds, annato, beet, carrot, turnip, mangold, mustard, sowing rape seed, mushroom spawn.....	74
aromatic, viz: Anise, anise star, caraway, coriander, cardamom, cumin, fenel, and fennugreek, crude.....	75
dyeing and tanning.....	203
n. o. p., in packages over 1 pound.....	72
n. o. p., in packages, 1 pound or less.....	73
crude drugs, n. o. p.....	204
sunflower, canary, hemp, millet, in packages over 1 pound.....	72
sunflower, canary, hemp, and millet, in packages 1 pound or less.....	73
valued at not less than \$5 per pound.....	71 (a)
Seedling stock for grafting.....	79
Seine twine.....	682
Seines.....	682
Semaphore lenses.....	*326 (a)
Senegal gum.....	254
Separators, cream, materials for.....	472
cream, steel bowls for.....	459
n. o. p.....	448
steam, and oil extractors of iron and steel.....	*453
thrashing.....	447
Serges to be finished in Canada.....	563
Serum for subcutaneous injection.....	206
Sesame seed oil.....	259
Settlers' effects.....	705
Sewer pipes.....	284
Sewing machine attachments.....	671
machines and parts.....	440
machine, broom.....	*440
machines, settlers'.....	705
silk.....	579
thread, cotton, in hanks.....	535
Shackles, chain.....	410
Shaddocks.....	101
Shade blanks, celluloid.....	237
rollers, window.....	517
Shades and shade holders.....	435
and globes of glass.....	*326
eye, linen.....	*537
glass.....	326
metal, for electric lighting of show cases.....	*435
porcelain (glass) for electric lamps.....	*326
window, cloth for.....	621
Shading machine, Day's rapid.....	*657
Shafting steel.....	393
steel not over 2½ diameter.....	393 (a)
which forms an integral part of a new windmill, when shipped and billed with such windmill.....	*446
Shale oil, illuminating, costing more than 30 cents per gallon.....	268
Shams.....	575
Shanks, shoe, steel for.....	476
Shapes, iron or steel, drilled.....	391
rolled iron or steel, n. o. p.....	377
Shares, plow, cut to shape, etc.....	444

Goods.	Item No.
Shawls, wool, not knitted.....	*567
of wool, knitted.....	*568
Shea butter.....	277
Shears, pruning.....	*448
Sheathing nails.....	415
Sheathing vessels, felt, adhesive, for.....	185
Sheep boots, made throughout of soft leather (sheepskin), intended to be worn inside heavy leather or rubber boots.....	*613
casings, cleaned.....	*711
for improvement of stock.....	1
leather.....	604
manure, pulverized.....	*662
Sheet iron, corrugated, and galvanized sheet iron corrugated.....	*454
iron, japanned.....	*454
tin, japanned.....	*344
iron or steel, sheared or not, n. o. p.....	382
14 gauge and thinner.....	384
flat galvanized.....	384
coated, n. o. p.....	384
over 3½ cents per pound, n. o. p.....	386
for vessels.....	470
Sheets, hard rubber in.....	616
linen or cotton.....	525
steel, for mower and reaper knives.....	475
Shelf oilcloth.....	573
Shell box and shell purse.....	*623
lac in.....	254
napkin ring made wholly of shell.....	*711
Shellac, bleached and powdered, but not otherwise prepared.....	*254
Shells, cocoa.....	19
copper, for advertising stereotypes, etc.....	432
for stereotypes, etc.....	433
for books, etc.....	483
paper, brass caps for.....	484
shot, primers and hemp paper for.....	186
unmanufactured.....	680
Shelf paper with scalloped edges.....	*199
Shelves, glass, from Art Brass Co.....	*519
Shingle bolts.....	500
Shingles, wood.....	502
Shipbuilding, books on.....	172
Ships, chronometers and compasses for.....	369
if operated by hand.....	*453
lumber for construction of, not rated under 470*.....	
sails.....	550
windlasses, power.....	*470
Shirt bosoms of celluloid.....	*711
laces.....	630
Shoddy, cotton, woolen, etc.....	533
Shoemaker's ink.....	252
Shoe blacking.....	252
buttons, n. o. p.....	649
papier-mâché.....	671
dressing.....	252
eyelets and eyelet hooks.....	671
lace wire fasteners.....	671
laces.....	630
tagging metal for.....	487
patterns, paper.....	202
rivets, pronged.....	*454
shanks, steel for.....	476
shanks, steel.....	*454
wax (not polish).....	*711
Shoes, pegged, etc.....	611
wire for manufacture of.....	482
India rubber.....	617
n. o. p.....	611 (a)

Goods.	Item No.
Shot iron, for polishing, etc.....	457
shells, hemp paper for.....	186
primers for.....	186
Shovel blanks.....	450
handles, D, of wood.....	501
Shovels.....	450
steel for.....	387 (a)
Show cards, advertising.....	178
Show cases and metal parts.....	515
Shrub, rum.....	156
Shrubs, nursery stock, n. o. p.....	82
Shutters for kodaks.....	† 714
Sick-call outfits, dutiable.†	
Sickles.....	449
Side lights.....	435
Siennas.....	245
Signs, celluloid advertising.....	*661
cotton.....	*661
paper, coated with paraffin.....	*178
not paper.....	661
Silex.....	297
lining for tube mills.....	*296
Silicate of soda.....	210
Silicon copper.....	*342
Salicylic acid.....	*216
Silk clothing, n. o. p.....	583
cocoon.....	576
embroidery.....	579
Silk fabrics.....	581
fabrics made into neck frilling.....	*583
floss.....	579
in the gum, not more advanced than shingles.....	578
in the gum or spun, for underwear, etc.....	577
manufactures of, n. o. p.....	583
nets and nettings.....	575
oiled, flocked, coated, etc.....	562
raw or as reeled from cocoon.....	576
sewing.....	579
spun, not colored.....	578
twist.....	579
velvets.....	581
waste.....	576
Silver anodes.....	358
coins, except foreign.....	360
German and nickel, in bars and rods.....	356
German and nickel, in ingots, blocks or bars.....	355
German and nickel, stripes, sheets, or plates.....	356
German, Nevada and nickel and manufactures of, not plated, n. o. p.....	357
ingots, blocks, bars, drops, sheets, plates, etc.....	359
leaf.....	361
manufactures, n. o. p.....	362
medals (prices).....	692
plating solution "Perfection" (50 per cent).....	*220
sweepings.....	359
ware, sterling or other.....	362
Silvered glass.....	323
Sinecure scourer (a compound or composition containing soap used for cleaning).....	*228
Sinkers.....	422
Sinks, earthenware, iron, etc.....	289
Sirup, corn.....	139
glucose.....	139
maple.....	138
Sirups, fruit, n. o. p.....	152
medicinal, n. o. p.....	220
n. o. p.....	140

Goods.	Item No.
Sizing cream.....	255
enamel.....	255
Skates of all kinds.....	423
Skeins and boxes for freight wagons or drays.....	*591
Skeletons and parts.....	699
Skelp iron or steel, sheared, etc., n. o. p.....	382
for manufactures of pipe.....	383
Skin washes, alcoholic.....	160
Skins, Astrakhan or Russian hare, not dyed.....	602
Skins, chamois.....	604
China goat skins, not dyed.....	602
fish.....	699
for morocco leather.....	605
for taxidermic purposes.....	699
fur, not dressed.....	601
fur, dressed.....	603
goldbeaters'.....	686
raw.....	599
sausages, not cleaned.....	12
n. o. p.....	605
Skulls of papier-mâché (for fur ornaments).....	*198
Slabs, granite, for switchboards, if imported finished and adapted for use only	
as an insulator.....	*453
otherwise according to the state of finish.....	*306, *307
iron or steel.....	376
Slack coal, bituminous.....	587
an allowance not exceeding 100 pounds per ton may	
be made for coals larger than $\frac{3}{4}$ inch.*	
Slag, blast furnace.....	372
pots, furnace.....	462
trucks, furnace.....	462
Slate mantels.....	310
manufactures of, n. o. p.....	310
pencils.....	311
roofing.....	309
Slates, school writing.....	311
Sleds, children's.....	592
Sleighs.....	591
Slides, magic lantern.....	657
Slime tables for mining.....	677
Slippers, n. o. p.....	611
Slugs for printing.....	340
Smelting, blast furnaces for copper or nickel.....	460
Smelting machinery.....	460
Smokers' sets.....	656
Smoking (pyroligneous acid containing creosote).....	*213
Smoothing irons, including electric, charcoal, and spirit, if less than one-half	
the metallic surface is plated.....	*454
if one-half or more of the metallic surface is plated.....	*362
Snapps, harness, plated.....	*362
tinned.....	454
Snaths.....	448
Snuff.....	145
Snowplow and rutter, horse (as used on sidewalks), if made largely of iron or	
steel.....	*454
Soap, castile.....	230
common or laundry.....	229
dressing, harness.....	*228
mineral.....	228
nonpareil chip.....	*229
n. o. p.....	228
oil (a mixture of oils for manufacture of soap).....	*711
powdered.....	228
powders.....	228
soft, for pharmaceutical purposes.....	*228
whale oil.....	227

Goods.	Item No.
Soapstone.....	296
pencils or crayons.....	*311
and talc, ground only without admixture.....	*296
Sockets, electric.....	453
tubular bow, steel for.....	478
Socks of all kinds.....	568(a)
Soda, arsenate of.....	210
ash.....	210
bicarbonate of.....	*711
bichromate.....	210
binarsenate.....	210
bisulphite.....	210
caustic.....	210(a)
chlorate of.....	210
crystals, Pickstone.....	*210
hyposulphite of.....	*711
nitrate.....	210
nitrite.....	210
peroxide.....	210
phosphate of.....	*711
prussiate.....	210
sal.....	210
silicate.....	210
stannate.....	210
sulphate of, crude.....	210
sulphite.....	210
Sodium, sulphite of.....	210
cyanide of.....	208
Sole leather.....	606
Solder, combination of lead and tin.....	*711
Soldering flux, liquid, n. o. p.....	*711
Solvay briquettes said to be mixture of bituminous slack coal, coke, and tar..	*711
Somoform, an anesthetic (50 per cent).....	*220
Song books, without music, in which is shown the price of each such song when set to music.....	*178
or pamphlets (words without music).....	*171
Soudan (an aniline color).....	*246
Sounding boards, wooden.....	*506
Soups.....	8
Southdown combing wool.....	555
Soy.....	88
Spade blanks.....	450
Spades.....	450
Spanish grass.....	539
Spar ornaments.....	624
Sparkling wines.....	165
Spawn, mushroom.....	74
Specimens, botanical and entomological.....	699
mineralogical.....	699
natural history for schools, etc.....	699
Spectacle cases.....	*623
frames and metal parts.....	328
lenses, uncut or unground.....	*326(a)
Spectacles and lenses for.....	327
Speed indicators.....	657
Spelter, zinc.....	345
Spermaceti oil.....	265
Spices, unground.....	30
ground.....	31
Spiegeleisen.....	375
Spikes, composition.....	415
cut, iron or steel.....	414
railroad.....	414
n. o. p.....	417
Spinning, machinery for.....	468

Goods.	Item No.
Spirit, palm.....	156
potato.....	156
pyroxylic.....	156
varnishes and lacquers.....	248
wood.....	156
Spirits of ammonia, aromatic.....	161
methyiated.....	156
of niter, sweet.....	161
of turpentine.....	261
of wine, n. o. p.....	156
Spirits, paint and colors ground in.....	248
perfumed.....	160
Spirituous liquors, n. o. p.....	†156
Splint, felt (not woven fabric felted).....	*564
Splints, surgical, consisting of pine strips cemented on cotton fabric.....	*506
so long as a substantial portion of each is metal.....	*466
Other splints, not metal, dutiable according to material.*	
Spokes, hickory or oak, rough.....	502
Sponges.....	*711
rubber.....	*618
Spoons, iron table, tinned.....	*344
trawling.....	422
Sporting powder.....	668
Sprats in tin boxes (see anchovies).....	120
Sprats and sardines subject to special duty.	
Spray pumps of brass.....	*352
Spraying apparatus (power) of iron or steel, for spraying fruit trees, potatoes, etc.....	*453
preparations for.....	219(a)
Sprayers, hand, according to material.....	*454
iron or steel power.....	*453
Spreaders, manure.....	446
Spring mattresses.....	519
Spring for railway and other vehicles.....	392
surgical trusses.....	474
Spring, clock steel for.....	476
furniture.....	519
lamp.....	434
for rifles (Government).....	464
Sprinklers for fire protection.....	439
Sprocket chain, malleable.....	411
Spurs and stilts for earthenware.....	371
Squares, steel.....	*657
Squills, root.....	205
Squirrel cages.....	421
Stain, oak (nonalcoholic), liquid.....	*247
Stair linen.....	525
pads.....	571
Stamps, dating, nickel plated.....	*362
postage, collection of.....	692
Stannate of soda.....	210
Standard waterproofing, used for waterproofing concrete, etc.....	*711
Starch and similar preparations.....	39
corn.....	39
potato.....	39
Statues and statuettes.....	624
for churches.....	*624
Stave bolts.....	500
Staves and stave bolts of poplar.....	500(a)
barrel, rough, etc.....	502
finished.....	*506
Stay laces.....	630
Stays, dress, flat wire for.....	479
Steam gauges, iron or steel.....	*453
separator and oil extractor, of iron or steel.....	*453

Goods.	Item No.
Stearic acid.....	215
Stearine, animal, n. o. p.....	13
Steel angles, rolled, not less than 35 pounds per yard.....	379
rolled, n. o. p.....	377
for vessels.....	470
axles, axle bars, and blanks for railway and other vehicles.....	392
balls for machinery, etc.....	491
gas buoys.....	465
band, 14 gauge and thinner.....	384
13 gauge and thicker, etc.....	378
over 3½ cents per pound.....	386
bars, rolled, n. o. p.....	378
hammered, drawn or cold rolled.....	393
over 3½ cents per pound, n. o. p.....	386
reeled, machinery.....	*393, 393 (a)
beams for vessels.....	470
rolled, not less than 35 pounds per yard.....	379
n. o. p.....	377
billets, 60 pounds and over.....	376
n. o. p.....	378
blanks for milling cutters.....	386
blooms, crop ends of.....	374
blooms.....	376
boiler tubes, wrought or seamless.....	395
bolt and bolt blanks.....	412
bowls for cream separators.....	459
bridges.....	391
buckles, n., o. p.....	420
cable chain for vessels.....	470
caps for whips.....	673
castings.....	453
cast, over 3½ cents per pound, n. o. p.....	386
chains, coil, etc.....	410
channels, rolled, not less than 35 pounds per yard.....	379
n. o. p.....	377
chrome.....	385
columns, drilled, etc.....	391
conduit pipes, under 4 inches diameter (per samples).....	†399
cutlery, n. o. p.....	426
cut in circular form, 3, 3½, 4, and 4½ inches in diameter.....	*454
dredge dippers, dutiable.*.....	
filings.....	*711
key blanks, nickel plated.....	*362
enamelled, agate and granite ware.....	427
fencing, buckthorn, etc.....	405
for ball bearings.....	†722
buckle, clasps, bed fasts, etc.....	477
shovels.....	387(a)
corset steels, clock springs, and shoe shanks.....	476
saws and straw cutters.....	473
tubular bow sockets.....	478
forgings, n. o. p.....	393
forks, table, rough.....	425
girders, rolled, n. o. p.....	377
heads for gas buoys.....	465
hinges, T and strap and hinge blanks.....	412
hollowware, n. o. p.....	428
hoop, 13 gauge and thicker, etc.....	378
14 gauge and thinner.....	384
over 3½ cents per pound, n. o. p.....	386
ingots and cogged ingots.....	376
key, one-fourth inch square, cold drawn.....	*393
knees for vessels.....	470
knife blades in the rough.....	425
loops, etc.....	376
machinery, n. o. p., and parts.....	453
manufactures, n. o. p.....	454

Goods.	Item No.
Steel manufactures not made in Canada, for vessels.....	470
nail rods, Swedish, for horseshoe nails.....	387
nails, cut.....	414
netting wire.....	409
nuts and nut blanks.....	412
patterns.....	430
pipe, fittings for.....	402
plates, over 3½ cents per pound, n. o. p.....	386
plates cut to shape from rolled plates of steel, but not otherwise manu- factured, for the manufacture of land rollers.....	*444
plates, engravers'.....	431
for vessels.....	470
boilers, etc.....	380
30 inches and over in width and not less than one-fourth inch thick. n. o. p., sheared or not.....	381
universal mill, etc.....	382
puddled bars.....	379
rails, crop ends of.....	376
for railways.....	374
rerolled.....	388
ribs for umbrellas, etc.....	388 (a)
rivets.....	672
rods for manufacturing chains.....	412
wire.....	¶720
saw plates No. 14 gauge and thinner when not otherwise manufactured than tempered and polished.....	471
thicker than 14 gauge.....	*384
scrap from vessels wrecked in Canadian waters.....	*454
wrought refuse.....	373
screws, n. o. p.....	374
scroll, 13 gauge and thicker, etc.....	413
14 gauge and thinner.....	378
over 3½ cents per pound, n. o. p.....	384
sections drilled, etc.....	386
rolled, n. o. p.....	391
shafting.....	377
not over 2½ inches in diameter.....	393
shapes, hammered, drawn, etc.....	393 (a)
drilled, etc.....	393
rolled, n. o. p.....	391
sheets, 14 gauge and thinner.....	377
circular, cut from sheets as rolled in the rolling mill, when 14 gauge and thinner.....	384
flat, galvanized.....	*384
coated, n. o. p.....	384
for mower and reaper knives.....	384
over 3½ cents per pound.....	475
n. o. p., sheared or not.....	386
for vessels.....	382
shovels.....	470
skelp, sheared, etc., n. o. p.....	450
for manufacture of pipe.....	382
slabs.....	383
spades.....	376
spikes, cut and railroad.....	450
springs for railway or other vehicles.....	414
surgical trusses.....	392
strip for fencing.....	474
strip, 13 gauge and thicker, etc.....	480
14 gauge and thinner.....	378
3½ cents per pound, n. o. p.....	384
strips, tinned, also steel strips cold rolled, No. 14 gauge and thinner.....	386
strips rolled after the manner of tubing but having the parallel edges thereof separated one-half inch or so.....	*384
structural, sections, drilled, etc.....	*454
for beet sugar.....	391
	463

Goods.	Item No.
Steel tees, rolled, n. o. p.....	377
thicker than No. 14 gauge.....	*454
tin plate bars, crop ends of.....	374
tires, locomotive and car wheel, rough.....	458
tubes for gas buoys, etc.....	465
not joined or welded, etc.....	397
tubing, over 4 inches.....	398
4 inches or less.....	399
other, n. o. p.....	400
seamless, 3½ cents per pound and over.....	396
lap welded, with bell and spigot ends to be connected together with lead joints.....	†400
square.....	396
washers.....	412
wire cloth.....	409
wire, crucible, cast, etc.....	403
flat, for dress stays, corset wires, etc.....	479
fencing.....	480
wire for boot and shoes.....	482
wire mattresses.....	481
wire, galvanized, 9, 12, and 13 gauge.....	404
wool.....	492
Steels, corset.....	637
Stein and tankard sets, copper and brass.....	*352
silver.....	*362
Stem seeds, crude drugs.....	204
Stereotypes, advertising.....	432
matrices and copper shells for.....	432
n. o. p.....	433
n. o. p., matrices for.....	433 (a)
of books, etc.....	483
Stereotype plates for printing advertisements on flour bags.....	*432
Sterilizers for sterilizing surgical instruments and surgical dressings in hospitals, so long as a substantial portion of each is of metal.....	*466
Sterling silverware.....	362
Stethoscopes, so long as a substantial part of the same is metal.....	*466
Stick lac.....	254
Sticks for umbrellas, etc.....	672
umbrella and bamboo reeds for.....	497
umbrellas, n. o. p.....	513
Sticks, walking.....	511
bamboo reeds for.....	497
rough.....	672
Stilts and spurs for earthenware.....	371
Stirrups, wood.....	502
Stock, animals for improvement of.....	1
Stock for grafting.....	79
live for farm.....	705
seedling for grafting.....	79
Stockinettes for rubber boots and shoes.....	569
Stockings, containing manufactures of paper, confectionery and sundries, per samples, called "Christmas Stockings".....	†141
elastic.....	*568 (a)
of all kinds.....	568 (a)
Stone, building, dressed.....	306
not hammered, etc.....	305
chalk, China, cliff, refuse, etc.....	296
crude lime.....	*296
manufactures of, n. o. p.....	308
paving blocks.....	306
pumice.....	298
rotten, prepared for polishing.....	*252
tiles or blocks for mosaic flooring.....	285
Stones, burr, rough, for binding into mill stones.....	299
curling and handles therefor.....	301
ground flint.....	296

Goods.	Item No.
Stones, lithographic, not engraved.....	302
precious, not set, pierced, etc.....	648
Stoneware, brown or colored.....	288
demijohns, churns, or crocks.....	286
Store furniture.....	519
Stores, military (Imperial Government).....	708
Stout imported in bulk.....	146
imported in bottle.....	147
Stove polish, electric paste, etc., when made of plumbago.....	*314
supplies, viz: Crank shakers, grate shakers, door knobs, turnkeys, and hinge pins, nickel plated.....	*362
thermometers.....	*657
trimmings and parts of stoves, according to material, except as men- tioned in.....	*451 (a)
urns and other stove trimmings of metal.....	451 (a)
Stoves of all kinds.....	451
Stranded wire, n. o. p.....	408
Strap hinges.....	412
Straps, box, of steel strip or hoop, indented.....	*454
Straw.....	69
Strawberries, n. o. p.....	95
wild.....	90
Strawberry wine.....	163
Strawboard.....	192
Straw carpeting, rugs, mats, and matting.....	571
cutters, steel for.....	473
knives.....	449
plaits or braids for hats.....	641
pulp.....	200
Street sprinkler wagons, metal tanks.....	*454
wood tanks.....	*506, 591
Strength testing machines.....	437
Stretchers, curtain.....	519
Strings, gut, for musical instruments.....	*711
Strip fencing, buckthorn.....	405
wire, etc., for manufacture of.....	480
iron or steel, 13 gauge and thicker, etc.....	378
14 gauge and thinner.....	384
over 3½ inches per pound, n. o. p.....	386
Structural iron or steel, drilled, etc.....	391
for beet root sugar.....	463
Strychnine.....	*711
Stuff, rough, n. o. p.....	246
Stump pullers or machines.....	*453
Subacetate of copper, dry.....	208
Sub-par and chocair, preparations of coconut stearin used in confectionery.....	*711
Substitute, rubber.....	616
Sugar, above No. 16 Dutch standard.....	†134
beet root, machinery, etc.....	463
cane, sirup and molasses.....	140
candy.....	141
concrete.....	135
drainings or pumpings drained in transit.....	135
grape or glucose.....	139
maple.....	138
n. o. p. not above No. 16 Dutch standard.....	135
Sugars, refined.....	134
Suit cases and traveling bags (miniature), made of paper.....	*199
Sulphate of alumina.....	212
ammonia.....	208
copper (blue vitriol).....	208
iron (copperas).....	208
lime.....	292
potash.....	209
soda.....	210
zinc.....	208

Goods.	Item No.
Sulphide of sodium.....	210
arsenic.....	208
Sulphite of soda.....	210
Sulphur, crude, or in roll or flour.....	208
soluble (liquid).....	*711
Sulphuret of antimony.....	*711
Sulphuric acid.....	217
platinum articles for.....	490
ether.....	219
Sunday-school-lesson pictures.....	172
publications, monthly and quarterly.....	*184
Sunflower seed in packages over 1 pound.....	72
1 pound or less.....	73
Sunshades.....	629
Sunshade sticks, bamboo reeds for.....	497
or handles, n. o. p.....	513
ribs, notches, etc., for.....	672
Surgical dressings, antiseptic.....	‡236
instruments.....	466
needles.....	466
operating tables.....	466
splints consisting of pine strips cemented on cotton fabric.....	*506
trusses.....	236
steel springs for.....	474
Suspenders and parts thereof.....	628
ladies' hose.....	*628
unfinished leather parts for.....	*613
Suspender buckles of iron, steel, brass, or copper, imported separately.....	*420
if attached to suspender parts.....	*628
Suspensory bandages.....	236
Swedish rolled iron and rolled steel nail rods for horseshoe nails.....	387
Sweepers, carpet.....	519
Sweeping compound (sawdust and slagsaturated with petroleum oil).....	*711
Sweepings, gold and silver.....	359
Sweetmeats.....	141
Sweet potatoes.....	84
Swine for improvement of stock.....	1
Switches for railways.....	390
Switchboards, electric.....	*453
Swivels.....	422
Swords.....	424
Syringes, exploring, so long as a substantial portion of the same is metal.....	*466
hypodermic.....	*466

T.

Tablecloths, linen or cotton.....	525
with red border.....	*523
Table forks, not handled, rough.....	425
oilcloth.....	573
Tables, bagatelle.....	518
billiard.....	518
game.....	518
surgical operating.....	466
slime for mining.....	677
Tableware, blown glass.....	326
glass, cut, molded, or pressed.....	326
of china, porcelain, white granite, or ironstone.....	287
Tablets for schools of blind.....	698
Tacks, brass and copper.....	352
n. o. p.....	417
upholsterer's.....	*417
Tafia bitters.....	156
Tagging metal for shoe and corset laces.....	487
Tags, shipping, etc.....	179
Tailor's fashion plates.....	184

Goods.	Item No.
Tails, fur.....	*603
raw.....	600
Tailings, wax.....	*711
Talc and soapstone, ground only, without admixture.....	*296
Tallow.....	14
vegetable.....	*711
Tampico fiber.....	539
Tanks, of steel or iron.....	*454
steel, for water, supplied on heavy thrashing and plowing engines.....	*454
Tank bottoms, sugar.....	135
Tanner's scrap leather.....	605
Tannic acid.....	208
Tanning articles, etc.....	203
Tanning, books on.....	172
Taps, steel, for use in hand or power machines.....	†453
Tapelines.....	657
Tape, rubber coated, etc.....	562
Tapioca.....	64
flour.....	39(a)
Tar, coal and pine.....	585
Tar dyes, coal, not less than 1 pound.....	203
Taraxacum root.....	205
Tarred paper.....	192
Tartar, cream of, in crystals.....	208
Tartar emetic.....	208
Tartaric acid crystals.....	208
Tassels.....	575
wool or worsted yarn for.....	559
Tea, imported direct from the country of growth.....	28
lead.....	336
n. o. p.....	29
packages (tin), although containing free tea.....	*344
purchased in the United Kingdom.....	28
Teasels.....	80
Teat bistoury.....	*466
expander.....	*466
Tedders, hay.....	448
Tees, rolled iron or steel, n. o. p.....	377
Teeth, artificial.....	688
inserted, for circular saws.....	*453
"Nelson" gold.....	*362
Telegraph rate books.....	170
instruments.....	453
Telephone instruments.....	453
and telegraph insulators, porcelain knobs.....	*453
Tennis nets, lawn.....	549
Terneplate.....	384
Terra-cotta building blocks of clay or cement.....	*282
ornaments.....	624
Textile leather heads for whips.....	673
Theatrical costumes.....	
Thermometer charts, recording.....	*181
Thermometers for stoves.....	*657
"T" hinges.....	412
Thongs for whips.....	615
Thrashing-machine outfits, including baggers, weighers, and self-feeders.....	447
Thread, cotton, sewing, in hanks.....	535
n. o. p.....	536
gilling for fishing nets.....	682
linen.....	536
rubber.....	684
tinsel for manufacturers.....	721
wax, cobbler's.....	*711
Thrown organzine, not colored.....	578
Thumbs for whips.....	673
Thyme, sage, and savory herbs, ground or unground.....	*711

Goods.	Item No.
Tickets.....	179
Ticket punches, nickel plated.....	*362
Tie-plates, railway.....	389
Ties, railway.....	500
Tiles, drain, not glazed.....	283
Tiles, earthenware or stone, for mosaic flooring.....	285
n. o. p.....	284
Tills, alarm.....	*519
Timber, rough sawn or split.....	503
round, unmanufactured.....	500
Timothy seed.....	71
Time recorders.....	368
Time tables of foreign railways.....	170
Tin, bichloride of.....	208
cans, empty.....	*344
crystals.....	208
foil.....	343
in blocks, pigs, bars, and sheets.....	343
manufactures of, n. o. p.....	344
oxide of.....	208
packages containing tea, although the tea may be free.....	*344
phosphor.....	342
plate bars, crop ends of.....	374
plates.....	343
strip waste.....	343
Tins containing lard, and pork barrels, dutiable at same rate as if imported empty.*	
sealed, which require to be destroyed in order to release contents, containing jam, marmalade, etc., as no commercial value, free.*	
Tinned strip steel, No. 14 gauge and thinner, if not punched, embossed, or otherwise advanced in manufacture.....	*384
tea and table spoons.....	*344
Tinsel cord used in decorating Christmas trees, etc., 30 per cent general tariff.*	
elastic web over 1 inch wide.....	*620
thread imported by manufacturers.....	†721
wire imported by manufacturers.....	†721
Tinware.....	344
Tinctures, alcoholic, n. o. p.....	159
n. o. p.....	220
Tippets, fur.....	625
Tips, cue.....	518
lava or other.....	435
for whips.....	673
Tires, locomotive and car wheel, steel, rough.....	458
rubber, vehicle.....	592
Tissue paper, with colored patterns.....	†352
plain, colored.....	*197
transferro types.....	†180
Tithe gleaner, a manufacture of paper.....	*199
Tobacco, cut.....	144
manufactures, n. o. p.....	145
pipes.....	656
pouches.....	656
powder, denaturized.....	*220
unmanufactured, for excise.....	142
Tobin bronze in rods and sheets.....	*349
Toilet paper.....	*197
preparations, alcoholic.....	160
nonalcoholic.....	234
vaseline, etc.....	274
Tomato plants.....	*711
Tomatoes, fresh.....	85
in cans, n. o. p.....	86
Tongs, curling, nickel plated, with wood handles.....	*362
Tonquin beans.....	77
Tonics, n. o. p.....	220

Goods.	Item No.
Tool bags.....	622
grinder (McCormick).....	*453
Tools, loading.....	424
for manufacturing rifles.....	464
or trade, etc., settler's.....	705
Tooth powders and washes, nonalcoholic.....	234
washes, alcoholic.....	160
Topographical globes.....	697
Tops, chimney.....	284
worsted, wool, such as grown in Canada.....	556
worsted, n. o. p.....	554
Torchon lace.....	526
Torpedoes.....	665
Tortoise shells, unmanufactured.....	680
Tow, flax.....	539
surgical dressing.....	236
Towels.....	525
Toweling, linen or cotton.....	523
Toys.....	624
mechanical animals manufactured of paper.....	*624
Toy pistols, paper caps for.....	*624
Traction engines for road making.....	*453
thrashers.....	447
Tracts, religious.....	172
Trade-marks, tissue paper, printed.....	*181
Tragacanth gum.....	254
Tram, not colored.....	578
Transfers, decalcomania.....	180
from plates engraved on wood or metal.....	431
Transfer-o types (tissue paper), used as a general rule for imprinting labels or trade-marks on fabric.....	*180
Transcement, probably a mixture of shellac cement with lime or chalk.....	*711
Travelers' baggage.....	703
Travelers' carriages.....	702
Traveling rugs of wool.....	*567
Trawl twine.....	682
Trawls and trawling spoons.....	422
Tray cloths, linen and cotton.....	525
Trays, iron tea, japanned, as "japanned tinware".....	*344
Treenails.....	502
Tree labels of wood, blank.....	*506
Trees, n. o. p.....	180
fruit, for grafting.....	79
fruit.....	81
nursery stock, n. o. p.....	82
Mexican saddle.....	502
Tricycles.....	594
Trimmings, brass, for bedsteads.....	486
Trocar for bloat (cattle).....	*466
Troches, n. o. p.....	220
Trolley poles which connect the trolley base on the car with the trolley wheel which runs on the trolley wire.....	*453
Trolley retrievers or catchers.....	*454
Trolley wires, adjustable cross-over bars used in crossing trolley wires charged with electricity.....	*453
Trucks, blast furnace slag.....	462
Trucks.....	593
Trunks.....	622
Trusses, surgical.....	236
steel springs for.....	474
Tubers.....	79
Tubes, brazed, iron or steel (not welded).....	*400
boiler, wrought or seamless.....	395
corrugated, for marine boilers.....	395
iron, rolled, not joined or welded.....	397
paper, for winding yarn, etc.....	189

Goods.	Item No.
Tubes of rolled iron or steel not joined or welded, over 1½ inches in diameter. so-called, of which the edges are unjoined and separated by the space of one-half inch or so.....	*454
steel, rolled, not joined or welded, etc.....	397
iron or steel, for gas buoys etc.....	465
metallic and capillary, for vaccine points.....	676
Tubing, aluminum.....	353
aluminum, threaded for connections.....	*354
brass.....	348
copper.....	348
iron or steel, square.....	396
iron or steel, wrought or seamless, over 4 inches.....	398
iron or steel, wrought or seamless, 4 inches or less.....	399
iron or steel, other, n. o. p.....	400
iron or steel, over 4 inches, for mining, etc.....	460
iron, for window rods.....	1716
lacquered or brass covered, for bedsteads.....	486
lacquered or brass covered, for carriage rails.....	486(a)
platinum, for sulphuric acid.....	490
seamless steel, 3½ cents per pound and over.....	396
seamless steel, threaded, valued at not less than 3½ cents per pound..	*400
zinc, seamless drawn.....	345
Tubs, bath, n. o. p.....	289
laundry.....	289
Tufa, calcareous.....	298
Tufts, cotton, to be used in manufacture of mattresses.....	*537
Tunnels, international, materials for.....	596
Turkish rugs or carpets.....	572
Tumeric.....	203
Turnip seed.....	74
Turntables, locomotive.....	*454
Turpentine, raw or crude.....	260
spirits of.....	261
Turtles.....	130
Tuscan plaits or braids for hats.....	641
Tutti frutti and kremo.....	*141
Tweeds, wool, worsted, etc.....	567
Twentieth century flux (dry).....	*220
Twills to be finished in Canada.....	563
Twine, articles made up of, n. o. p.....	549
binders', for harvest binders.....	544
binders', articles for manufacture of.....	544(a)
for fisheries.....	682
n. o. p.....	548
machinery for manufacture of.....	467
sail, of hemp or flax.....	547
Twist silk.....	579
Twisted wire, n. o. p.....	408
Type for printing.....	340
for schools for the blind.....	698
metal.....	341
Type-casting machines.....	441
Typemaking accessories for press, etc.....	442
Type-setting machines.....	441
perforated paper for.....	*199
Typewriter covers, metal, imported separately.....	*454
keys of celluloid.....	*711
parts, dutiable according to material.*	
Typewriters.....	441(a)
for schools of blind.....	698
settlers'.....	705
U.	
Ultramarine blue.....	240
Umbers.....	245
Umbrella handles or sticks, n. o. p.....	513

Goods.	Item No.
Umbrella tubes or rods of steel.....	*513
Umbrellas.....	629
ribs, runners, notches, etc., for.....	672
sticks, bamboo reeds for.....	497
Undershirts.....	568
Underwear, silk in the gum or spun for.....	577
Unenumerated goods.....	711
Union collar cloth paper, glossed or finished.....	191
not glossed or finished.....	190
Universal joints, radial ball bearings, used on automobiles, etc.....	*453
mill plate, steel.....	379(a)
Universities, antiquities for.....	693
philosophical and scientific apparatus, etc., for.....	696
Upholsterers' tacks.....	*417
Urinals, earthenware, etc.....	289
Urinometers.....	*657
Utensils, philosophical and scientific, for colleges, etc.....	696

V.

Vaccine.....	206
points, ivory.....	206
sundry articles for.....	676
Valerian root.....	205
Valenciennes lace.....	526
Valises.....	622
Valonia nuts.....	*203
Valves, locomotive throttle, dutiable according to material.*	
Vanner belts for "vanners adapted for use in gold mining".....	*677
Vanners for mining.....	677
Vanilla beans.....	77
Vapo Cresoline.....	*220
Varnish, black (Pandect), made by the Acme White Lead and Color Works, Detroit, Mich.....	*249
remover.....	*220
Varnishes, n. o. p.....	249
spirit.....	248
Varnoliate, a thick paste probably produced by evaporating linseed oil.....	*711
Vaseline and similar preparations of petroleum.....	274
Vases, blown glass.....	*326(a)
cut glass.....	*326
Vaults, doors for.....	437
Vegal, claimed to be Irish moss.....	*232
Vegetable fibers.....	539
manure.....	662
tallow.....	*711
wax.....	225
Vegetables, canned, n. o. p.....	86
evaporated.....	*87
in brine.....	*87
labels for.....	179
n. o. p.....	87
Vehicles, viz, freight and farm wagons, etc.....	591
buggies.....	592
motor.....	438
settlers'.....	705
springs and axles for.....	392
tires, rubber.....	592
Veiling, silk, with double-fold hemstitched border.....	*583
Velveteens.....	581
Velvets.....	581
silk.....	581
Veneers of ivory.....	674
oak and other wood, etc.....	507(a)
wood, n. o. p.....	507
Vents, chimney.....	284

Goods.	Item No.
Verdigris, dry	208
Vermicelli	67
Vermouth wine, not more than 40 per cent proof spirits	162
Vessels, articles for	470
built outside of Canada, etc.	590
adhesive felt for	185
foreign, British register since 1902, etc.	589
wrecked in Canadian waters, scrap iron or steel from	373
Vests, knitted	*568
Vestments, church	573(a)
Veterinaries' instruments: Pilling cattle case No. 2, lead probe teat expander, cattle trocar for bloat, milk fever outfit, milking tube (silver) for operating on cows' udders, teat bistoury, so long as a substantial portion of each instrument is of metal	*466
Vibrators, electric, if for surgical use and substantially of metal	*466
Vinegar	213
Vines, grape	82
Vitriol, blue	208
Voltax compound	*711
Vulcanized fiber	509

W.

Wadding, sheet, cotton, wool, or fiber	520
Wads, gun	424
felt board for	186
Wagons, drays, etc.	*591
farm	591
freight	591
settlers'	705
street sprinkler, with metal tanks	*454
with wood tanks	*506, 591
Wagon axles, wheels, and tongues of heavy wagons, imported together	*591
axles, not smaller than $1\frac{1}{2}$ inches in diameter	*591
blocks, rough, etc.	502
skeins and boxes for freight wagons, farm wagons, or drays	*591
wheels, metal	*591
Waistcoats, men's knitted	*568
Walking sticks, bamboo reeds for	497
or canes	511
mounts, etc., for	672
Wall diagrams, natural history for schools, etc.	699
Wall paper	195
sample books	*178
samples stitched together or bound in book form	*178
if not stitched or bound, provided that cut samples not bound or stitched in any manner and not in rolls may be treated as of no commercial value if the total weight imported does not exceed 3 pounds	*195
plaster, prepared	293
Walnuts, not shelled	109
Warps, cotton, n. o. p.	520
Washboards	510
Washers, brass or copper	352
cast iron	*412
iron or steel	412
platinum	*711
Washes, hair, tooth, skin, alcoholic	160
Washes, nonalcoholic	234
Washing machines	*453
Waste, n. o. p., except metallic	681
cotton, woollen, etc., machined	533
rubber or gutta percha	616
silk	576
tin strip	343

Goods.	Item No.
Watch actions or movements, including winding bars and sleeves.....	366
cases and parts.....	367
fobs and wristlets, leather, imported separately.....	*613
glasses.....	*326(a)
keys.....	368
movements, jewels for.....	*366
Watches.....	368
fitted in bracelet (strap).....	*368
Water, cologne and lavender.....	160
color paints as used by children in schools.....	*247
closet seats and tanks if imported and billed separately from the closets.....	*519
filters for taps, if brass or copper.....	*352
iron.....	*454
if plated.....	*362
mineral, natural, not in bottles.....	154
paint colors, artists'.....	*247
tanks, steel, supplied on heavy thrashing and plowing engines.....	*454
Waterproofing filler, "Ideal" (25 per cent).....	*220
Standard, used for waterproofing concrete, etc.....	*711
Waters, n. o. p.....	220
Water-lime cement.....	290
Wax, bees.....	15
cable.....	*711
cobblers', for waxing thread.....	*711
mineral, n. o. p.....	225
ozokerite.....	*225
paraffin.....	224
prepared floor.....	*711
sealing.....	224
tailings.....	*711
vegetable.....	225
Wearing apparel, settlers'.....	705
wool, worsted, etc.....	567
Weather strip, wood and felt.....	*506
zinc and felt.....	*346
Weaving, books on.....	172
machinery.....	468
Web, ladder, used in manufacture of Venetian blinds.....	*537
Webbing, cane, in the roll.....	*506
elastic over 1½ inch wide.....	620
nonelastic, for suspenders.....	528
Weeders.....	446
Weeds, dyeing or tanning.....	203
Weighing beams.....	437
machines, automatic.....	*437
Welding compound, "Climax" and "Borax-ette".....	*711
Well-drilling machinery, etc.....	469
Whalebone, unmanufactured.....	635
Wale oil.....	265
soap.....	227
Wheat.....	60
flour.....	61
Wheelbarrows.....	593
Wheels, emery and carborundum.....	670
for farm wagons, metal.....	*591
(iron) for children's carriages.....	*592
Whips.....	615
articles for manufacture of.....	673
Whip cords to be finished in Canada.....	563
sockets for vehicles, dutiable according to material.*.....	
Whisky.....	‡156
Whisks.....	510
White granite tableware.....	287
White lead, dry.....	243
ground in oil.....	244
Paris.....	240

Goods.	Item No.
White satin.....	240
zinc, dry.....	242
Whiting, gilders'.....	240
or whitening.....	240
Wicks, lamp.....	553
Willows, unmanufactured.....	497
Willow hoods, unfinished.....	639
Willow plaits or braids for hats.....	641
Windlasses (ships), if power.....	*470
if operated by hand.....	*453
Windmills.....	446
including towers, when imported and billed together.....	*446
shafting for, when the same is an integral part of a new windmill	
and shipped and billed with it.....	*446
Window blinds, paper.....	195
cornices and poles.....	519
frames and sash, galvanized steel.....	*454
glass, common or colorless.....	318
shade rollers.....	517
shades and cloth for.....	621
Windows, glass, stained, etc.....	325
wire.....	519
Windstackers.....	447
Wine, byrrh, if not more than 40 per cent proof spirits.....	*162
spirits of, n. o. p.....	156
vermouth and ginger.....	162
Wines containing more than 40 per cent proof spirits.....	†156
except sparkling, not more than 40 per cent from British South Africa..	164
medicinal, containing not more than 40 per cent proof spirits.....	162
n. o. p.....	163
sparkling.....	165
Wire, barbed.....	480
brass, plain.....	350
brass, tinned.....	*406
bound wooden pipe.....	401
cable, n. o. p.....	408
cloth, brass or copper.....	418
iron or steel.....	409
copper.....	351
covered.....	407
covered corset.....	637
crucible, cast steel, etc.....	403
doors and windows.....	519
draw plates, used in wire-drawing machines.....	†453
fabric for concrete reinforcement if made of 9 and 11 gauge wires only..	†*405
if made wholly or in part of wires larger than 9 gauge.....	*454
fasteners, shoe lace.....	671
fence, looms, for weaving.....	*453
fencing, galvanized barb, subject to special duty when the selling price	
(f. o. b. place of shipment) to the purchaser in Canada is more than	
7½ per cent lower than the value for duty.*.....	
fencing, iron or steel, n. o. p.....	405
file ties (Gray).....	*453
for manufacture of fencing.....	480
mattresses.....	481
for making wire rope.....	403(a)
galvanized plain twist, two ply, 12 or 13 gauge.....	*408
galvanized, iron or steel, 9, 12, and 13 gauges.....	404
iron, steel, or zinc, for boots and shoes.....	482
iron, steel or brass, larger than No. 1 gauge, to be classed as rods.*.....	
nails, n. o. p.....	416
netting, iron or steel.....	409
of all kinds, n. o. p.....	406
phosphor, bronze.....	342
pins, n. o. p.....	419
platinum.....	363

Goods.	Item No.
Wire, reels containing.....	*710(b), 710(c)
rods for manufacture of wire.....	471
rope.....	408
rope for rigging ships and vessels.....	403(a)
screens.....	519
steel, flat, for dress stays, corset wires, etc.....	497
stranded or twisted.....	408
tinsel for manufacturers.....	721
Wire reenforcement, triangular mesh steel, not galvanized, used in concrete work.....	††454
Wired glass (glass in which wire is embedded), dutiable the same as like glass not wired.*	
Wood alcohol.....	156
blinds.....	516
blocks or sticks, rough, etc.....	502
cork, unmanufactured.....	493
manufactured, n. o. p.....	494
furniture.....	519
mantles and barbers' stands, with or without mirrors.....	*519
manufactures, n. o. p.....	506
moldings.....	508
naphtha.....	156
oil, China.....	266
pipe, wire bound.....	401
pulp.....	200
sawdust.....	499
screws.....	413
shingles.....	502
shovel handles "D".....	501
spirit.....	156
staves, barrel.....	502
stirrups.....	502
timber, lumber, planks, etc., sawn only.....	503
timber, lumber, planks, etc., dressed on one side only.....	504
tree labels, blank.....	*506
veneers.....	507
Woods, dyeing or tanning.....	203
Wooden sounding boards.....	*506
Wool and hair of camel, alpaca, goat, etc.....	554
blankets.....	565
cloth, prunella.....	529
cloths, n. o. p.....	567
cotton.....	532
surgical dressing.....	236
fabrics, etc., to be finished in Canada.....	563
Italian linings.....	566
lambs', surgical dressings.....	236
manufacturers of, n. o. p.....	567
mineral (not asbestos or steel wool).....	*711
rag.....	681
ready-made clothing.....	567
shoddy.....	533
steel.....	492
such as in grown in Canada.....	555
wadding.....	520
waste, machined, etc.....	533
yarn for braids, cords, etc.....	559
yarns, costing 30 cents per pound and over.....	558
yarns, n. o. p.....	557
Woolen felts for paper-makers' machines.....	*567
Worm gut for cord and ligatures.....	687
Worsted cloths, n. o. p.....	567
Worsted fabrics, etc., to be finished in Canada.....	563
Worsted fabrics and manufactures, n. o. p.....	567
Worsted ready-made clothing.....	567
Worsted tops from such wool as grown in Canada.....	556
tops, n. o. p.....	554

Goods.	Item No.
Worsted yarns for braids, cords, etc.....	559
costing 30 cents per pound and over.....	558
n. o. p.....	557
Woven wire, brass or copper	418
fencing, iron or steel	405
iron or steel	409
Wrapping paper, waterproof, cloth lined.....	*562
wholly paper, coated on one side with a black composition..	*199
Wringers, clothes.....	660
Wristlets, leather watch, imported separately.....	*613
Writing desks, fancy.....	623
ink.....	257
slates, school.....	311
Wrought iron or steel boiler tubes.....	395
tubing over 4 inches.....	398
4 inches or less.....	399
tubing over 4 inches for mining, etc.....	460
scrap iron or steel.....	374

X.

X-ray apparatus.....	466
Xylonite collars and cuffs.....	631
sheets, lumps, blocks, or balls, rough.....	238
Xyolite collars and cuffs.....	631
sheets, lumps, blocks, or balls, rough.....	238

Y.

Yachts.....	590
Yams.....	84
Yarn, alpaca.....	560
cotton, for shoe laces.....	534
jute or hemp.....	542
Yarns, coir.....	532
cotton, n. o. p.....	520
No. 40 and finer.....	532
linen, for towels.....	543
mohair.....	560
tubes and cones for winding.....	189
woolen or worsted, for braids, cords, etc.....	559
costing 30 cents per pound and over.....	558
n. o. p.....	557
Yeast cakes.....	38
compressed, in bulk.....	36
packages less than 50 pounds.....	37
Yellow metal, in bolts, bars, and sheets.....	347
sheets, plain, used in making tanks for stoves.....	*349 and †717
Yolk, egg.....	207

Z.

Zinc anodes.....	358
in blocks, pigs, sheets, plates, bars, rods.....	345
chloride of.....	208
dust.....	345
French red seal (substitute for zinc white).....	*711
in sheets, nickel plated.....	*346
perforated.....	*346
manufactures of, n. o. p.....	346
seamless drawn tubing.....	345
spelter.....	345
sulphate of.....	208
white, dry.....	242
so called, from United States Smelting Co.....	*242
wire for boots and shoes.....	482
Zincs, battery.....	*453