

Plaits, straw, Tuscan and grass.
 Plums.
 Potash, German mineral.
 Potash, muriate and bichromate of, crude.
 Pomegranates.
 Precipitate of copper, crude.
 Pumice and pumice stone, ground or unground.

 Quercitron, or extract of oak bark, for tanning.
 Quicksilver.
 Quills, in their natural state, or unplumed.
 Quinces.
 Quinine, sulphate of, in powder.

 Rags, of cotton, linen, jute and hemp, paper waste or clippings, and waste of any kind, fit only for the manufacture of paper.
 Raspberries.
 Rattans and reeds, unmanufactured.
 Recovered rubber and rubber substitute.
 Red liquor, a crude acetate of aluminium prepared from pyroligneous acid, for dyeing and calico printing.
 Redwood planks and boards, sawn, but not further manufactured.
 Rennet, raw or prepared.
 Resin, in packages of not less than fifteen gallons each.
 Rhubarb root.
 Rolled rods of steel, under half an inch in diameter, or under half an inch square, when imported by knob or lock manufacturers or cutlers for use exclusively in such manufactures in their own factories.
 Roots, medicinal, viz : aconite, columba, ipecacuahana, sarsaparilla, squills, taraxacum, valerian.
 Rubber, hard crude, in sheets, plain or moulded.

 Salt cake, being a sulphate of soda, when imported by manufacturers of glass and soap, for their own use in their works.
 Salt, imported from the United Kingdom or any British possession, or imported for the use of the sea or gulf fisheries, not otherwise provided for.
 Saffron and safflower, and extract of.
 Saffron cake.
 Sal ammoniac.
 Sal soda.
 Sand.
 Sausage skins or casings, not cleaned.
 Scrap iron and scrap steel, old, and fit only to be re-manufactured, being part of, or recovered from, any vessel wrecked in waters subject to the jurisdiction of Canada.
 Sea-weed, not elsewhere specified.
 Sea-grass.
 Seeds, anise, coriander, cardamon, fennel and fenugreek.
 Seeds, aromatic, which are not edible and are in a crude state, and not advanced in value or condition by refining or grinding, or by any other process of manufacture (in addition to those already on the free list), viz:—Anise, star, caraway and cummin seeds, and Tonquin beans.
 Senna, in leaves.