

	Old.	New.		Old.	New.
gal., and in addition thereto 1c. per gal. for each degree or fraction of a degree less than 40°		same	Oiled paper	35 p c	
The packages (when of wood) in which imported to be exempt from duty.			Oleo-stearine and degreas, when imported by manufacturers of leather for use in the manufacture of leather in their factories	free	same
Molasses gates	27½ p c		Opium, crude	\$1 per lb.	same
Molasses and syrups of all kinds, n.o.p., the product of the sugar cane or beet root, n.e.s., and all imitations thereof or substitutes therefor	¾c. per lb.	same	Opium, prepared for smoking	\$5 per lb.	same
Moss, Iceland and other mosses, and seaweed and seagrass, crude or in their natural state, or cleaned only	free	same	Opium, powdered	\$1.35 per lb.	same
Moss, other, n.e.s.	20 p c	same	Optical instruments, n.e.s.	25 p c	same
Mouldings of wood, plain	20 p c	25 p c	Oranges, lemons and limes, in boxes of capacity not exceeding 2½ cubic feet	25c. per box	same
Mouldings of wood, gilded, or otherwise further manuf. than plain	25 p c	25 p c	In half boxes, capacity 1½ cubic feet	13c. per box.	same
Mowing machines, self-binding harvesters, harvesters without binders, binding attachments, reapers, sulky and walking ploughs, harrows, cultivators, seed drills and horse rakes	20 p c	same	In cases and all other packages	10c. per cu. ft. capacity	same
Muslin, plant bed muslin, white cotton	25 p c	same	In bulk	\$1.50 per 1,000	same
Music, printed, bound or in sheets	10c. per lb.	10 p c	In barrels not exceeding in capacity that of the 196 lb. flour barrels	55c. per bbl.	same
Musical instruments, n.o.p.	25 p c	30 p c	Ores of metals, of all kinds	free	same
Musk, in pods or in grains	free	same	Organs, cabinet	30 p c	same
Mustard cake	15 p c	same	Organs, sets or parts of sets of reeds for cabinet organ	25 p c	same
Mustard, ground	25 p c	same	Organs, pipe organs	25 p c	30 p c
Mustard, French mustard, liquid, as sauce ..	35 p c	same	Ornaments of alabaster, spar, amber and terra cotta, or composition	35 p c	same
Naphtha, wood naphtha, or wood alcohol ..	\$2.25 1m. gal.	\$2.40 1m. gal.	Osiers	free	same
Naphtha, n.e.s.	6c. 1m. gal.	5c. 1m. gal.	Osiers and willow furniture	30 p c	same
Needles, knitting	30 p c	same	Ottar of roves and oil of roses	free	same
Needles, steel, all other	30 p c	same	Oxide of copper, black and platinum, for use in the manufacture of chlorate	free	same
Newspapers or supplemental editions or parts thereof, partly printed and intended to be completed and published in Canada	25 p c	same	Pails, tubs, churns, brooms, washboards, pounders and rolling pins	20 p c	same
Newspapers and quarterly, monthly and semi-monthly magazines, and weekly literary papers, unbound	free	same	Paints and colors, ultramarine blue, dry or in pulp, metallic colors, viz.: oxides of cobalt, copper and tin, n.e.s.	free	same
Newspapers and magazines, if bound	6c. per lb.	20 p c	Ochres, ochrey earths, raw siennas and colors dry, n.e.s.	20 p c	same
Nickel	free	same	Oxides, dry fillers, fire-proofs, umbers and burnt siennas, n.e.s.	25 p c	same
Nickel anodes	10 p c	same	Fire-proof paint, dry	25 p c	same
Nickel and German silver, manf. of, not plated if plated	25 p c	same	Paints and colors, rough stuff and fillers, n.e.s.	25 p c	same
Nitrate of soda or cubic nitre	free	same	Ground in spirits, and all spirit varnishes and lacquers	\$1.12½ gal.	same
Nitrate of soda	free	same	Paris green, dry	10 p c	same
Nitrate of lead, not ground	free	same	Dry white and red lead, orange mineral and zinc white	5 p c	same
Nitro glycerine	4c. per lb.	3c. per lb.	White lead in bulk, not mixed with oil ..	25 p c	same
Noils, being the short wool which falls from the combs in worsted factories	free	same	Painters' metal graining combs	35 p c	same
Numbering machines, not to be classed with printing presses	27½ p c	25 p c	Painters' pallet knives	35 p c	30 p c
Nuts, shelled, n.e.s.	5c. per lb.	same	Paintings in oil or water colors, by artists of well-known merit, or copies of Old Masters by such artists	free	same
Nuts, almonds, walnuts, Brazil nuts, pecans and shelled peanuts, n.e.s.	3c. per lb.	same	Paintings in oil or water colors, production of Canadian artists	free	same
Nuts, cocoa	\$1 per 100	same	Paintings, prints, engravings, drawings and building plans, photos and pictures, n.e.s.	20 p c	same
Nuts, cocoa, when imported direct	50c. per 100	same	Palm leaf, unmanufactured	free	same
Nuts, all kinds, n.o.p.	2c. per lb.	same	Palm leaf, when manufactured, n.e.s.	20 p c	same
Nutgalls	free	same	Paper weights, glass	30 p c	same
Oakum	free	same	Paper cutters and printing presses	10 p c	same
Oak bark	free	same	Paper bags, plain, n.e.s.	25 p c	same
Oats	10c. per bush.	same	Paper boxes, with chromos, but without any printed matter	6c. lb. & 20 p c	35 p c
Oat flour	20 p c	same	Paper boxes, labelled empty	15c. lb. & 25 p c	35 p c
Oatmeal	20 p c	same	Paper, drawing, mounted, enamelled or parchment	35 p c	same
Oil, aniline, crude	free	same	Paper hangings, all other, and borders, per roll of 8 yds. and under, and proportionately for greater lengths	1½ roll & 25 p c	35 p c
Oil, coal, illuminating oils composed wholly or in part of the products of petroleum, coal, shale or lignite costing more than 30c. per gal.	25 p c	same	Paper, wall, not including borders, printed on plain ungrounded paper, and colored with any material except bronze, gilt or flitter ..	35 p c	35 p c
Oil, coal and kerosene, distilled, purified or refined, naphtha, petroleum and products of, n.e.s.	6c. 1m. gal.	5c. imp. gal.	Paper files, clips	30 p c	same
Oils, petroleum, crude, fuel and gas oils (other than naphtha, benzine or gasoline, when imported by manufacturers other than refiners) for use in their factories for fuel purposes or for the manufacture of gas	3c. per gal.	2½c. per gal.	Paper mache, manufactures of	35 p c	same
Oil, carbolic or heavy oil	free	same	Paper of all kinds, n.e.s.	25 p c	same
Oil, castor	20 p c	same	Paper kites, as toys	35 p c	same
Oil, cod liver	20 p c	same	Paper, ruled, oiled or waxed	35 p c	same
Oils, cocoanut and palm, in their natural state ..	free	same	Paper, tarred	25 p c	same
Oil, colza	20 p c	same	Paper, union collar cloth, in rolls or sheets, not glossed or finished	15 p c	same
Oil, flax seed or linseed, raw or boiled	20 p c	25 p c	Paper, union cloth, in rolls or sheets, glossed or finished	20 p c	same
Oil, hair, perfumed	30 p c	same	Paper, filter paper, in sheets	25 p c	same
Oil, lard oil	20 p c	25 p c	Paper, fly paper	25 p c	25 p c
Oils, lubricating, composed wholly or in part of petroleum, costing less than 25c. 1m. gal.	6c. 1m. gal.	5c. imp. gal.	Paper letters, gummed, plain or colored, in bulk	35 p c	same
Oils, lubricating, all other	25 p c	same	Paper letters, gummed, put up in envelopes, with printed descriptions for special advertising purposes, signs or labels	15c. lb. & 25 p c	15c. lb.
Oils, neatfoot	20 p c	25 p c	Paper sacks or bags of all kinds, printed or not	25 p c	same
Oil, olive, for manufacturing purposes	free	same	Paper, waste or clippings	free	same
Oil, olive, prepared for salad purposes	30 p c	20 p c	Paper, pressed, in sheets	35 p c	same
Oil, sesame seed	20 p c	25 p c	Paper, glazed, plated, marbled, enamelled paper, and card board, similarly finished n.e.s.	35 p c	same
Oil, tallow	20 p c	same	Paper, manufactures of, including ruled and bordered papers, papeteries, boxed papers and envelopes and blank books	35 p c	same
Oil, all other, n.e.s.	20 p c	same	Parasols. (See umbrellas)	30 p c	same
Oil cake and meal, cotton seed cake and meal, palm nut cake and meal	free	same	Patterns of brass	30 p c	same
Oil cloths and silk India rubbered, flocked or coated with rubber, n.o.p.	27½ p c	30 p c			
Oil cloth, table and shelf, enameled floor, cork matting or carpet and linoleum	30 p c, but not less than 4c. per sq. yd.	30 p c			