

	Old.	New.		Old.	New.
Labels, for fruit, vegetables, meat, fish, confectionery, and other goods, also tickets, posters, advertising bills and folders, whether lithographed or printed.....	15c. per lb. and 25 p c	35 p c	prior to the 16th day of May, 1896, which is at the time of its importation of a class or kind not manufactured in Canada.....	free	same
Lac-dye, crude, seed, button, stick and shell.	free	same	Madder and munjeet, or Indian madder, ground and prepared, and all extracts of ..	free	same
Laces, boot, shoe and stay	30 p c	same	Magic lanterns and slides therefor, philosophical, photographic, mathematical and optical instruments, n.e.s.....	25 p c	same
Laces, braids, fringes, embroideries, cords, tassels, and bracelets, elastic, round or flat, including garter elastic, braids, chains or cords of hair; lace collars and all similar goods, lace nets and nettings of cotton, silk, linen or other materials, table cloths and curtains, when made up, trimmed or untrimmed, and belts of all kinds.....	30 p c	35 p c	Magnesia.....	20 p c	25 p c
Lamb and sheepskins, tanned, dressed, waxed or glazed.....	17½ p c	same	Magnesia fluid	50 p c	same
Lamp reflectors.....	30 p c	same	Malt, upon entry for warehouse, subject to Excise regulations.....	15c. per bush.	same
Lamp shades, made of paper.....	35 p c	same	Malt, extract of (non-alcoholic), for medical purposes, n.e.s.....	25 p c	same
Lamp wicks.....	25 p c	same	Manganese, oxide of	free	same
Lamp springs.....	10 p c	same	Mangles	27½ p c	25 p c
Lamp black and ivory black.....	free	same	Manilla hoods	20 p c	same
Lap robes, rubber.....	35 p c	same	Mantels, slate.....	30 p c	same
Lard and lard compound, and similar substances, cottolene and animal stearine of all kinds, n.e.s.....	2c. per lb.	same	Manures, guano and other manures	free	same
Lard oil	20 p c	25 p c	Manuscripts and insurance maps.....	free	same
Lastings, mohair cloth or other manufactures of cloth when imported by manufacturers of buttons for use in their own factories and woven or made in patterns of such size, shape or form, or cut in such manner as to be fit for covering buttons exclusively	free	same	Maps, charts, for the use of schools for the blind, and globes, geographical, topographical and astronomical, n.e.s.....	free	same
Lava, unmanufactured	free	same	Marble blocks from the quarry, in the rough ..	free	same
Lava, manufactures of, fancy	35 p c	same	Maple sugar	20 p c	same
Lead bars, blocks and sheets.....	60c. 100 lbs.	25 p c	Marble blocks and slabs, sawn on more than two sides	20 p c	same
Lead, old scrap and pig.....	40c. 100 lbs.	15 p c	Marble slabs, sawn on not more than two sides ..	10 p c	20 p c
Lead pipe and shot	4-10c. lb. and 25 p c	35 p c	Marble, finished, and all manufs. of, n.e.s....	30 p c	35 p c
Lead, nitrate and acetate of, not ground	free	same	Matches, wax or wood	25 p c	same
Lead pencils of all kinds, in wood or otherwise ..	25 p c	same	Mattresses, hair, spring and other	30 p c	same
Lead, manufactures of, n.e.s.....	30 p c	same	Mating, cocoa	25 p c	same
Leather, upper, including dongola, cordovan, kid, lamb, sheep, kangaroo, alligator, chamois, and calf, dressed, waxed or glazed....	17½ p c	same	Meats, fresh, n.e.s.....	3c. per lb.	same
Leather and skins, n.o.p., tanned, belting leather and sole leather.....	15 p c	same	Meats, canned, and canned poultry and game ..	25 p c	same
Leather belting or other material, n.e.s.....	20 p c	same	Mand soups	25 p c	same
Leather board and leatheroid, and boot and shoe counters made therefrom	20 p c	25 p c	Meats, extract of fluid beef not medicated....	25 p c	same
Leathers, glove, when imported by glove manufacturers for use in their factories in the manufacture of gloves, viz., lamb, kid, buck, deer, antelope and water-hog, tanned or dressed, colored or uncolored.....	10 p c	same	Meats, n.e.s.....	2c. per lb.	same
Leather, morocco skins, tanned, but not further manufactured.....	15 p c	same	When in barrel, the barrel to be free.....	27½ p c	25 p c
Leather, patent, japanned or enamelled, and morocco leather.....	22½ p c	25 p c	Meat stuffers	30 p c	same
Leather, sole, tanned, but rough or undressed ..	10 p c	15 p c	Meats, poultry and game, n.o.p.....	35 p c	same
Leeches	free	same	Meats, mutton and lamb, fresh.....	25 p c	same
Lentils, fresh	25 p c	same	Medals, gold or silver	25 p c	30 p c
Lime juice and fruit juices containing not more than twenty-five per cent. of proof spirits	60c. per gal.	same	Medals, German or nickel silver	25 p c	same
When more than 25 per cent.	50 p c	same	Medals, brass, bronze or plated	30 p c	same
Lime juice and other fruit juices, n.o.p.	20 p c	same	Medicines, patent, proprietary, viz.: All tinctures, pills, powders, troches or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, paste, drops, waters, essences, oils, and all medicinal, chemical and pharmaceutical preparations, when compounded of more than one substance, n.o.p., all liquids, 50 per cent.; provided that this item shall not be held to include drugs and preparations recognized by the British and the United States Pharmacopoeia and French Codex as official.	25 p c	25 and 50 p c
Lime juice, crude only	free	same	Medicines, patent, all other, n.e.s.....	25 p c	same
Lint	20 p c	same	All medicinal preparations, whether chemical or otherwise, usually imported with the name of the manufacturer, shall have the true name of such manufacturer, and the place where they are prepared, permanently and legibly affixed to each parcel by stamp, label or otherwise, and all medicinal preparations imported without such names so affixed shall be forfeited.		
Lime, chloride of	free	same	Meerschaum, crude or raw.....	free	same
Linen, damask	25 p c	30 p c	Menageries, horses, cattle, carriages and harnesses of, under regulations prescribed by the Controller of Customs	free	same
Linen canvas, when to be used for boats and ships' sails	25 p c	same	Mercury or quicksilver	free	same
Licorice paste	20 p c	same	Metal composition, n.e.s.....	20 p c	same
Licorice root, not ground	free	same	Metal, yellow metal in bars, bolts, and for sheathing.....	free	same
Licorice, stick or roll	20 p c	same	Mica.....	20 p c	same
Litharge	free	same	Microscopes	25 p c	same
Lithographic presses	10 p c	same	Milk food and other similar preparations.....	30 p c	same
Lithographic stones, not engraved	20 p c	same	Milk, condensed	3½c. per lb.	same
Litmus and all lichens, prepared and not prepared	free	same	Coffee, condensed, with milk.....	30 p c	same
Lobsters, preserved.....	25 p c	same	Mill board, not straw board	10 p c	same
Lobsters, alive	20 p c	same	Mineral waters, natural, not in bottles	free	same
Locks, other, n.e.s.....	33½ p c	30 p c	Mineral waters, n.e.s.....	20 p c	same
Locomotives and railway passenger, baggage and freight cars, being the property of railway companies in the U. S. running upon any line of road crossing the frontier so long as Canadian locomotives and cars are admitted free under similar circumstances into the U. S., under regulations to be prescribed by the Controller of Customs	free	same	Mineral and bituminous substances, n.e.s....	20 p c	same
Locust beans and locust bean meal.....	free	same	Mineralogy specimens.....	free	same
Logwood, fustic, oak and oak bark, extracts of ..	free	same	Models (original) of inventions and other improvements in the arts; but no article or articles shall be deemed a model which can be fitted for use.....	free	same
Logwood, compound extracts of.....	20 p c	same	Molasses, produced in the process of the manufacture of cane sugar from the juice of the cane, when imported in the original packages from the district where produced in the country where the cane was grown, and which has not been subjected to any process of treating or mixture after leaving the country from which originally shipped.		
Logs and round unmanufactured timber n.e.s.....	free	same	(a) Testing by polariscope, 40° or over, a specific duty of 1½c. per gal		same
Mace and nutmegs.....	25 p c	same	(b) When testing less than 40°, and not less than 35°, a specific duty of 1½c. per		
Macaroni and vermicelli.....	25 p c	same			
Machines, dating	27½ p c	25 p c			
Machinery, n.e.s.....	27½ p c	25 p c			
Machinery, mining and smelting, imported					