

	Old.	New.		Old.	New.
Jute yarn, flax or hemp, plain dyed or colored, when imported by manufacturers of carpets, rugs, mats, jute webbing or cloth, and twines, for use in their own factories.....	free	same	mitted free under similar circumstances into the U.S., under regulations to be prescribed by the Controller of Customs .....	free	same
Kainite, or German potash salts for fertilizers	free	same	Locust beans and locust bean meal.....	free	same
Kelp .....	free	same	Logwood, fustic, oak and oak bark, extracts of	20 p c	same
Kerosene and coal oil fixtures or parts thereof	27 1/2 p c	30 p c	Logwood, compound extracts of.....	free	same
Knives, oyster knives.....	35 p c	30 p c	Logs and round unmanufactured timber, n.e.s.	25 p c	same
Knitting machines .....	27 1/2 p c	25 p c	Mace and nutmegs.....	25 p c	same
Knitting needles and machine needles and needles of all kinds .....	30 p c	same	Macaroni and vermicelli.....	27 1/2 p c	25 p c
Kryolite or cryolite .....	free	same	Machines, dating .....	27 1/2 p c	25 p c
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	Machinery, n.e.s. ....	free	same
Lac-dye, crude, seed, button, stick and shell.	free	same	Machinery, mining and smelting, imported 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
Laces, boot, shoe and stay .....	30 p c	same	Madder and munjeet, or Indian madder, ground and prepared, and all extracts of ..	free	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	Magic lanterns and slides therefor, philosophical, photographic, mathematical and optical instruments, n.e.s. ....	25 p c	same
Lamb and sheepskins, tanned, dressed, waxed or glazed.....	17 1/2 p c	same	Magnesia.....	20 p c	25 p c
Lamp reflectors.....	30 p c	same	Magnesia fluid .....	50 p c	same
Lamp shades, made of paper.....	35 p c	same	Malt, upon entry for warehouse, subject to Excise regulations.....	15c. per bush.	same
Lamp wicks.....	25 p c	same	Malt, extract of (non-alcoholic), for medical purposes, n.e.s. ....	25 p c	same
Lamp springs.....	10 p c	same	Manganese, oxide of .....	free	same
Lamp black and ivory black.....	free	same	Mangles .....	27 1/2 p c	25 p c
Lap robes, rubber.....	35 p c	same	Manilla hoods .....	20 p c	same
Lard and lard compound, and similar substances, cottolene and animal stearine of all kinds, n.e.s. ....	2c. per lb. 20 p c	same	Mantels, slate.....	30 p c	same
Lard oil .....	20 p c	same	Manures, guano and other manures .....	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	Manuscripts and insurance maps.....	free	same
Lava, unmanufactured .....	free	same	Maps, charts, for the use of schools for the blind, and globes, geographical, topographical and astronomical, n.e.s. ....	free	same
Lava, manufactures of, fancy .....	35 p c	same	Marble blocks from the quarry, in the rough..	20 p c	same
Lead bars, blocks and sheets.....	60c. 100 lbs. 25 p c	25 p c	Maple sugar .....	20 p c	same
Lead, old scrap and pig.....	40c. 100 lbs. 25 p c	25 p c	Marble blocks and slabs, sawn on more than two sides .....	20 p c	same
Lead pipe and shot .....	4-10c. lb. and 25 p c	35 p c	Marble slabs, sawn on not more than two sides	10 p c	35 p c
Lead, nitrate and acetate of, not ground ..	25 p c	same	Marble, finished, and all manufs. of, n.e.s. ....	30 p c	same
Lead pencils of all kinds, in wood or otherwise	25 p c	same	Matchless, wax or wood .....	25 p c	same
Lead, manufactures of, n.e.s. ....	30 p c	same	Mattresses, hair, spring and other .....	30 p c	same
Leather, upper, including dongola, cordovan, kid, lamb, sheep, kangaroo, alligator, chamois, and calf, dressed, waxed or glazed...	17 1/2 p c	same	Matting, cocon .....	25 p c	same
Leather and skins, n.o.p., tanned, belting leather and sole leather.....	15 p c	same	Meats, fresh, n.e.s. ....	3c. per lb.	same
Leather belting or other material, n.e.s. ....	20 p c	same	Meats, canned, and canned poultry and game and soups .....	25 p c	same
Leather board and leatheroid, and boot and shoe counters made therefrom .....	20 p c	same	Meats, extract of fluid beef not medicated....	2c. per lb.	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. ....	25 p c	same
Leather, morocco skins, tanned, but not further manufactured.....	15 p c	same	When in barrel, the barrel to be free.	27 1/2 p c	25 p c
Leather, patent, japanned or enamelled, and morocco leather.....	22 1/2 p c	25 p c	Meat stuffers .....	30 p c	same
Leather, sole, tanned, but rough or undressed	10 p c	same	Meats, poultry and game, n.o.p. ....	35 p c	same
Leeches .....	25 p c	same	Meats, mutton and lamb, fresh.....	25 p c	30 p c
Lentils, fresh .....	25 p c	same	Medals, gold or silver .....	25 p c	same
Lime juice and fruit juices containing not more than twenty-five per cent. of proof spirits .....	60c. per gal. \$2 per gal.	same	Medals, German or nickel silver .....	30 p c	same
When more than 25 per cent.....	20 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 35 p c same
Lime juice, crude only .....	20 p c	same	Medicines, patent, all other, n.e.s. ....	25 p c	same
Lime .....	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.	25 p c	same
Lime, chloride of .....	free	30 p c	Meerschaum, crude or raw.....	free	same
Linen, damask .....	25 p c	same	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 .....	20 p c	same
Licorice paste .....	20 p c	same	Metal composition, n.e.s. ....	20 p c	same
Licorice root, not ground .....	20 p c	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 .....	3 1/2c. 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. ....	3 1/2 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 ad-			Mineral and bituminous substances, n.e.s. ....	20 p c	same
			Mineralogy specimens.....	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