

- Ores of metals of all kinds.
 Otter of roses.
 Osiers.
 Oxalic acid.
 Paintings, in oil or water colors, by artists of well known merit, or copies of the old masters by such artists.
 Paintings, in oil or water colors, the production of Canadian artists, under regulations made by the Minister of Customs.
 Palm leaf, unmanufactured.
 Pearl, mother of, unmanufactured.
 Persis, or extract of archill and cudbear.
 Philosophical instruments and apparatus, that is to say, such as are not manufactured in the Dominion, when imported by and for the use of colleges, schools and scientific societies.
 Pictorial illustrations of insects, &c., when imported by and for the use of colleges, schools, and scientific and literary societies.
 Phosphorus.
 Pelts.
 Pipe clay
 Plantinum wire.
 Pitch (pine), in packages of not less than fifteen gallons each.
 Plaits, straw, Tuscan and grass.
 Potash, German mineral.
 Potash muriate and bichromate of, crude.
 Precious stones, viz.: Agate, amethyst, aqu marine, blood stone, carbuncle, cat's eyes, cameo, coral, cornelian, crystal, crysolite, crosordolite, emerald, garnet, intaglio, inlaid or incrust-ed stone, onyx, opal, pearl, ruby, sardonyx, sapphire, topaz and turquoise, not polished or otherwise manufactured.
 Precipitate of copper, crude.
 Pumice and pumice stone, ground or unground.
 Quercitron, or extract of oak bark.
 Quicksilver.
 Quinine, sulphate of, in powder.
 Rags, of cotton, linen, jute and hemp, paper waste or clippings and waste of any kind, fit only for manufacture of paper.
 Rattans and reeds, for tanning, unmanufactured.
 Red liquor, a crude acetate of aluminum prepared from pyrolignious, for dyeing and calico printing.
 Rennet, raw or prepared.
 Resin, in packages not less than 15 gallons each.
 Rhubarb root.
 Roots, medicinal, viz.: Aconite, calumba, ipecacuanah, sarsaparilla, squills, taraxacum, valeriane.
 Rubber, hard crude, in sheets, plain or moulded.
 Rubber (recovered) and rubber substitute.
 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.
 Salt cake, a sulphate of soda when imported by manufacturers of glass and soap for their own use in their works.
 Saffron and safflower, an extract of
 Saffron cake.
 Sal ammoniac.
 Sal soda.
 Sand.
 Sausage skins or casings, not cleaned.
 Seaweed, not elsewhere specified.
 Sea grass.
 Seeds—*anise*, coriander, cardimon, fen-nell and fenugreek.
 Seeds, viz.:—Clover, grass and flower, canary, chia, cotton, jute, mustard, (brown and white) sesame, sugar beet, sugar cane seed and seeds of fruit and fruit trees not edible.
 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, cummin seed and tonquin beans.
 Senna, in leaves
 Shellac, white, for manufacturing.
 Silix, or crystalized quartz.
 Silk, raw, or as reeled from the cocoon, not being doubled, twisted or advanced in manufacture in any way, silk cocoons and silk waste.
 Silver and German silver, in sheets for manufacturing purposes.
 Skins, undressed, dried, salted or pickled.
 Soda ash.
 Soda caustic.
 Soda, silicate of
 Sodium, sulphide of
 Settlers' effects, viz.: Wearing apparel, household furniture, professional books, implements, and tools of trade, occupation, or employment, which the settler has had in actual use for at least six months before removal to Canada; musical instruments, domestic sewing machines,