

	Old.	New.		Old.	New.
Nail rods, Swedish rolled iron, under ¼ inch in diameter, for the manufacture of horse shoe nails and Swedish rolled iron rods, under ¼ inch in diameter and of not less than 1½c. per lb. in value.....	15 p c	same	Skates, steel for, valued at 2½c. lb. & over	free	same
Nails, composition, spikes and sheathing nails.....	15 p c	same	Sledges.....	30 p c	same
Name plates, enamelled.....	35 p c	30 p c	Steels, table and butchers' steels.....	35 p c	30 p c
Needles, steel, viz., cylinder needles, hand frame needles and latch needles.....	30 p c	same	Steel of No. 12 gauge and thinner, but not thinner than No. 30 gauge, imported by manufacturers of buckle clasps and ice-creeper, to be used in the manufacture of such articles only in their own factories.....	free	same
Needles, steel, n.o.p.....	30 p c	same	Steel for the manufacture of hammers, augers, and auger bits, when imported by the manufacturers of such articles for use in their own factories only.....	free	same
Other steel, n.e.s.....	27½ p c	30 p c	Steel, Nos. 24 and 17 gauge, in sheets 63 inches long and from 18 inches to 32 inches wide for the manufacture of tubular bow sockets, when imported by the manufacturers for their own factories only.....	free	same
Picks, mattocks, grub-hoes, adzes, hatchets, and eyes or poles for same, and tools of all descriptions, n.e.s.....	35 p c	30 p c	Steel, manufactures of, or parts of iron and parts steel, n.e.s.....	27½ p c	30 p c
Pig iron, iron kentledge and scrap iron..	\$4 per ton	\$2.50 per ton	Stoves.....	27½ p c	25 p c
Pipes, cast iron, \$10 per ton, but not less than.....	35 p c	\$8 per ton	Stove plates.....	27½ p c	25 p c
Planing mills, and parts of, in any stage of manufacture.....	30 p c	25 p c	Swords.....	27½ p c	30 p c
Plates, scraper plates.....	27½ p c	.....	Wedges.....	30 p c	same
Plates, engraved on steel.....	20 p c	.....	Iron and manufactures of, or part iron and part steel, n.e.s.....	27½ p c	30 p c
Plates, steel plates less than 30 in. wide and not less than ¼ of an inch thick ..	12½ p c	10 p c	Strips specially imported for the manufacture of buckthorn and plain strip fencing for use in their factories.....	free	same
Plates, cast-iron plates, and stove plates, and irons, sad irons, hatters' irons and tailors' irons.....	27½ p c	25 p c	Tacks, cut, brads or sprigs, not exceeding 16 ounces to the thousand.....	1½c. per 1,000	35 p c
Plate, Canada plate.....	5 p c	same	Tacks, shoe, ¼ to 4 oz. to the thousand ..	1c. per 1,000	35 p c
Plates, saw plates, cut to shape only, not otherwise manufactured.....	free	same	Tacks, cut, brads or sprigs, exceeding 16 oz. to the thousand.....	1½c. per lb.	35 p c
Plough plate, mould boards and land sides, and other plates for agricultural implements, when cut to shape from rolled plates of steel, but not moulded, punched, polished or otherwise manufactured, and being of a greater value than 4c. a pound.....	5 p c	same	Track tools, wedges, crowbars and sledges	30 p c	30 p c
Portable steam engines, threshers, separators, horse power, portable saw mills and planing mills, and parts of.....	30 p c	25 p c	Traps.....	27½ p c	30 p c
Puddled bars.....	\$5 per ton	\$2 per ton	Tubing, wrought iron, over 2 inches in diameter.....	15 p c	same
Pumps of all kinds and wind mills.....	30 p c	25 p c	Tubing, of lap-welded iron, threaded and coupled or not, one and one-quarter to two inches inclusive in diameter, for use exclusively in artesian wells, petroleum pipe lines and petroleum refineries.....	20 p c	.....
Railway bars and rails, iron or steel, for railways and tramways. (See steel rails)	.....	.....	Tubes not welded nor more than 1½-inch in diameter of rolled steel.....	15 p c	10 p c
Rivets, iron or steel, bolts with or without threads, or nut or bolt blanks. (See wrought iron or steel nuts, etc.)	.....	.....	Tubes or pipes, either wrought iron or steel.....	5-10c. & 30 p c	30 p c
Rods of steel, rolled, under half an inch in diameter, or under half an inch square, imported by knob or lock manufacturers, or cutlery, for use exclusively in such manufacture in their own factories.....	free	same	Washers, n.e.s.....	1c. lb. & 20 p c	25 p c
Rolled iron tubes, not welded, under 1½ in. in diameter; angle iron, 9 and 10 gauge, not over 1½ in. wide; iron tubing, lacquered or brass covered, not over 1½ in. diameter, all of which are to be cut to lengths for the manufacture of bedsteads, and to be used for no other purpose; when imported for the manufacturers of iron bedsteads, to be used for these purposes only, in their own factories, until such time as any of the said articles are manuf'd in Canada....	free	same	Provided that on all iron and steel bars, rods, strips or steel sheets of whatever shape, and on all iron or steel bars of irregular shape or section, cold rolled, cold hammered or polished in any way, in addition to the ordinary process of hot rolling or hammering, there shall be paid one-sixth of one cent per pound in addition to the rate imposed on the said materials.		
Rope, raw hide, as belting, being so used.	20 p c	same	And provided, further, that all articles rated as iron or manufactures of iron shall be chargeable with the same rate of duty if made of steel, or of steel and iron combined, unless otherwise specially provided for.		
Safes, doors for safes and vaults, scales, balances and weighing beams of iron or steel.....	30 p c	same	Ivory knives and folders and fancy manufs. ..	35 p c	30 p c
Saws of all kinds.....	32½ p c	30 p c	Ivory and ivory nuts, unmanufactured and veneers, sawn only.....	free	same
Scrap iron and scrap steel, old, and only fit to be remanufactured, being part of or recovered from any vessel wrecked in water subject to the jurisdiction of Canada.....	free	same	Ivory veneer, other.....	20 p c	.....
Screws, commonly called wood screws—2 inches or over in length.....	3c. per lb.	35 p c	Ivory, manufactures of, n.e.s.....	20 p c	same
1 inch and less than 2 inches in length. Less than 1 inch, 8c. per lb., provided that the duty shall not be less than..	35 p c	35 p c	Ivory vaccine points.....	free	same
Screws, iron, steel, brass, or other metals, n.e.s.....	30 p c	35 p c	Jack Borrows of every description, n.e.s.....	35 p c	same
Scythes.....	35 p c	25 p c	Jalap root.....	free	same
Sheet iron, common or black, No. 17 gauge and thinner.....	5 p c	same	Jams, jellies and preserves.....	3½c. per lb.	same
Sheet iron signs, not framed.....	25 p c	30 p c	Japanned and stamped tinware, etc.....	25 p c	same
Sheet iron. (See iron or steel sheets, etc.)	.....	.....	Jerseys, ladies'.....	5c. lb. and 30 p c	35 p c
Sheet iron, for iron or composite ships..	free	same	Jewellery and manufactures of gold and silver	25 p c	30 p c
Sheets, crucible sheets, steel, 11 to 16 gauge, 2¼ to 18 inches wide, imported by manufacturers of mower and reaper knives for manufacture of such knives in their own factories.....	free	same	Jews' harps.....	35 p c	same
Shoes, horse, mule and ox shoes.....	30 p c	same	Junk, old.....	free	same
Shovels and spades, shovel and spade blanks, and iron or steel cut to shape for same.....	50c. per doz. and 25 p c	35 p c	Jute and jute butts.....	free	same
Skates.....	10c. per pair 30 p c	35 p c	Jute, carpeting or matting and mats.....	25 p c	same
			Jute cloth, as taken from the loom, neither pressed, mangled, calendered, nor in any way finished.....	free	same
			Jute, colored fabrics, part cotton, yarns or other material.....	30 p c	25 p c
			Jute, manufactures of, n.e.s.....	20 p c	25 p c
			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
			Kainite, or German potash salts for fertilizers	free	same
			Kelp.....	free	same
			Kerosene and coal oil fixtures or parts thereof	27½ p c	30 p c
			Knives, oyster knives.....	35 p c	30 p c
			Knitting machines.....	27½ p c	25 p c
			Knitting needles and machine needles and needles of all kinds.....	30 p c	same
			Kryolite or cryolite.....	free	same