

- mocks, twines and floor oil cloth, for use in the manufacture of these articles only, in their own factories.
- Lamp black and ivory black.
- 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. These conditions to be ascertained by special examination by the proper officer of customs, and also certified on the face of each entry.
- Leeches.
- Lime juice, crude only.
- Locomotive and car wheel tires of steel, in the rough.
- Meerschaum, crude or raw.
- Metal glove fasteners; papier-maché shoe buttons, shoe eyelets, shoe eyelet hooks, and shoe lace wire fasteners.
- Mineral waters, natural, not in bottle, under regulations prescribed by the Controller of Customs.
- Machinery of a class exclusively used and required for mining, smelting or refining purposes, and also all materials for the construction of such machinery in Canada to be free for that purpose—the whole to be subject to regulations to be made by the Controller of Customs.
- Nickel; and ores of metal of all kinds; and silex or crystallized quartz.
- Oakum.
- Oils, viz.:—Cocoon and palm, in their natural state; and carbolic or heavy oil; oil of roses and ottar or attar of roses, and olive oil for manufacturing soap or for canning fish.
- Oil cake and oil cake meal, cotton seed cake and cotton seed meal, and palm nut cake and meal.
- Oysters, seed and breeding, imported for the purpose of being planted in Canadian waters.
- Oleo-stearine and degreas, when imported by manufacturers of leather and binder twine for use in the manufacture of such articles in their own factories.
- Palm leaf, unmanufactured.
- Plaits, plain, not to include braid or fancy trimmings, composed of chip, manilla, cotton, mohair, straw, Tuscan and grass.
- Platinum wire and platinum in bars, strips, sheets or plates; platinum retorts, pans, condensers, tubing and pipe, when imported by manufacturers of sulphuric acid for use in their works in the manufacture of concentration of sulphuric acid.
- Potash, muriate and bi-chromate of, crude, caustic potash, and red and yellow prussiate of potash; also pot and pearl ash, in packages of not less than twenty-five pounds weight.
- Prunella.
- Pumice and pumice stone, ground or unground.
- Quicksilver.
- Quills in their natural state or unplumed.
- Rags of cotton, lines, jute, hemp and woollen, paper waste clipping and waste of any kind except mineral.
- Rennet, raw and prepared.
- Ribs of brass, iron or steel, runners, rigs, caps, notches, ferrules, mounts and sticks or canes in the rough, or not further manufactured than cut into lengths suitable for umbrella, parasol or sunshade or walking sticks, when imported by manufacturers of umbrellas, parasols and sunshades for use in their factories in the manufacture of umbrellas, parasols, sunshades or walking sticks.
- Rubber and gutta percha, crude, caoutchouc or india-rubber, unmanufactured; powdered rubber and rubber waste; hard rubber in sheets but not further manufactured, and recovered rubber and rubber substitute.
- Rolled round wire rods in the coil, of iron or steel, under three-eighths of an inch in diameter, when imported by wire manufacturers for use in making wire in the coil, in their own factories.
- Rubber thread, elastic.
- Reeds, square or round, and raw-hide centres, textile leather or rubber heads, thumbs and tips, and steel, iron or nickel caps for whip ends, when imported by whip manufacturers, for use in the manufacture of whips in their own factories.
- Rollers, copper, for use in calico printing, when imported by calico printers for use in their factories in the printing of calicoes and for no other purpose (such rollers not being manufactured in Canada).
- Saddle trees, saddle jiggers and stirrups.
- Salt, imported from the United Kingdom or any British possession, or imported for the use of the sea or gulf fisheries.
- Sausage skins or casings, not cleaned.
- Scrap iron and scrap steel, old and fit only to be re-manufactured, being part of or recovered from any vessel wrecked in waters subject to the jurisdiction of Canada.
- 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, nickel and German, in ingots, blocks, bars, strips, sheets or plates, unmanufactured.
- Steel rails, weighing not less than forty-five pounds per lineal yard for use only in the tracks of a railway which is employed in the common carrying of goods and passengers and is operated by steam motive power only; provided that this item shall not extend to rails for tracks of a railway which is used for private purposes only, nor shall this item extend to rails for use in the tracks of any electric railway, street railway, or tramway.
- Soda, sulphate of, crude, known as salt cake, barilla or soda ash, caustic soda; silicate of soda in crystals or in solution; bichromate of soda, nitrate of soda or cubic nitre, sal soda, sulphide of sodium, nitrate of soda, arseniate, binarseniate, chloride, chlorate, bisulphite and stannate of soda.
- Spurs and stilt, used in the manufacture of earthenware.
- Steel bowls for cream separators, and cream separators.
- Steel, when imported for the manufacture of files, saws, skates, hammers, augers and auger bits, straw cutters, mower and reaper knives, corset steels and dress stays, shoe shanks and tubular bow sockets and wind mills, not further manufactured than cut to size or shape, when imported for use in the manufacture of such or any of such articles by the manufacturers thereof in their own factories.
- Steel strip and flat steel wire when imported into Canada by manufacturers of buckthorn, plain strip or other fencing, and safety barb wire fencing, for use in the manufacture of such articles in their own factories.
- Stereotypes, electrotypes and celluloid of books, and bases and matrices and copper shells for the same, whether composed wholly or in part of metal or celluloid.
- Surgical and dental instruments and surgical needles (not being furniture).
- Tagging metal, plain, japanned or coated, in coils, not over one and a half inch in width, when imported by manufacturers of shoe and corset laces for use in their factories.
- Tails, undressed.