

	P. C.
Sugar above number 14 D. S. in color, and refined sugar of all kinds, grades or standards, 1½ cts per lb. and 35 per cent on the value thereof free on board at the last port of shipment.	
On sugars not imported direct without transhipment from the country of growth and production, there shall be levied an additional duty of 7½ per cent of the whole duty so otherwise payable thereon.	
Sugar Candy, brown or white, and Confectionery,.....1½c. per lb. and 35	
Sugar, grape or glucose, to be classed and rated for duty as sugar according to grade by Dutch Standard in color.	
Sugar of milk.....	20
Sulphate of Iron (copperas).....	Free
Sulphur in roll or flour.....	Free
Sunday-school cards or devotional cards.....	20
Suspenders of all kinds.....	35
Superphosphates, or manufactured manure.....	20
Surgical instruments } The cases.....	35
} In cases.....	20
Surgical instruments and dental instruments, polished steel.....	20
Surgical instruments, plated on steel	20
Surgical instruments, rubber.....	25
Syrups, Cane Juice, Refined Syrup, Sugar-house Syrup, Syrup of Sugar, Syrup of Molasses or Sorghum, whether imported direct or not.....	30
1ct. per lb. and 30	
Molasses, when imported direct without transhipment from country of growth or production, 15 per cent on the value thereof free on board.	
Molasses when not so imported 20 per cent.	
Syrups, Glucose.....	2 cents per lb.
Provided that when any cargo of sugar imported for refining purposes is found to grade, in part, above number 14 D. S. in color, such part to the extent of not exceeding 15 per cent of the whole cargo may be admitted to entry by polariscopic test.	
The value upon which the <i>ad valorem</i> duty shall be levied and collected upon all the above named syrups and molasses, shall be the value thereof free on board at the last port of shipment.	
Provided that molasses, when imported for or received into any refinery or sugar factory, or to be used for any other purpose than actual consumption, shall be subject to, and there shall be levied and collected thereon an additional duty of 5 cents per Imperial gallon.	
Provided that the change in the rates of duty on sugar and molasses shall apply only to importations arriving in Canada on and after the 31st day of March, 1886, and not such articles warehoused prior to that date.	

	T.	P. C.
Tacks, brads and sprigs cut, not exceeding sixteen ounces to the thousand.....	2 cts. per 1000	
Exceeding sixteen ounces.....	2 cts per lb.	
Tarpaulin, plain coated with oil, paint, tar, or other composition..	35	
Tails, undressed.....	Free	
Tallow.....	1 ct. per lb.	
Tampico, white and black.....	Free	
Tanners' Bark.....	Free	
Tanning or dyeing articles in crude state, used in dyeing or tanning, not elsewhere specified.....	Free	
Tapicoca.....	20	
Tar (Pine), in packages of not less than fifteen gallons.....	Free	
Tar and pitch, coal.....	10	
Tagging Metal, plain, Japanned or coated, in coils not over 1½ inches in width, when imported by manufacturers of shoe and corset lace, for use in their factories.....	Free	
Tea.....	Free	
Tea, when imported from the U. S.....	10	
Tessels.....	Free	
Telephones.....	25	
Telegraph instruments.....	25	
Tents and awnings.....	25	
Terra-Japonica.....	Free	
Terra alba.....	20	
Terra Cotta Ware.....	30	
Thimbles, Gold or Silver.....	20	
Thimbles, Steel or Plated.....	30	
Threshing machines and parts.....	35	
Ticking for tents.....	2c. per sq. yd. and 15	
Timber and lumber, planks and boards sawn, of boxwood, cherry, walnut, chestnut, mahogany, pitch-pine, rosewood, sandal-wood, spanish cedar, oak, hickory and white wood, not shapen, planed or otherwise manufactured.....	Free	
Timber and lumber, not elsewhere specified.....	20	
Tin, in blocks, pigs, bars, plates, sheets.....	Free	
Tin Crystals.....	20	
Tinfoil.....	Free	
Tin all manufactures of not elsewhere specified.....	25	
Tinware, Stamped and Japanned ware.....	25	
Tinned Iron Spoons.....	30	
Tobacco manufactured and Snuff.....	30c. per lb. and 12½	
Tobacco, unmanufactured for Excise purposes, under conditions of Act 31 Vic., Cap. 51.....	Free	
Toilet and tooth powders, and other perfumed preparations for mouth, hair and skin.....	30	
Tomatoes.....	30 c. per bush and 10	
Tomatoes and other vegetables, including corn, in cans, weighing not over one pound, 2 cents per can, and 2 cents additional per can for each pound or fraction of a pound over one pound in weight.		
Tool baskets.....	10 cts. each and 30	
Tooth and toilet powders, and other washes.....	Free	
Tortoise and other Shells.....	Free	
Towels of every description.....	25	
Toys of any material.....	30	

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