

	Old.	New.		Old.	New.
Silk, in the gum or spun, not more advanced than singles, tram, and thrown organzine, not colored.	15 p c	same	hydrated oxide of ethyl, or spirits of wine; gin of all kinds, n.e.s.; rum, whiskey, all spirituous or alcoholic liquors, n.o.p.	\$2.25 gal.	\$2.40 gal.
Silk velvets, and all manufactures of silk or of which silk is the component part of chief value, n.e.s., except church vestments	30 p c	same	Amyl alcohol or fusil oil, or any substance known as potato spirit or potato oil.	\$2.25 gal.	\$2.40 gal.
Silver leaf	25 p c	same	Methyl alcohol, wood alcohol, wood naphtha, pyroxylic spirit, or any substance known as wood spirit or methylated spirit; absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy; cordials and liqueurs of all kinds, n.e.s.; mescal, pulque, rum shrub, schiedam and other schapps, tafia, angostura, and similar alcoholic bitters or beverages	\$2.25 gal.	\$2.40 gal.
Silver-plated ware	30 p c	same	Spirits and strong waters of any kind mixed with any ingredient or ingredients and being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures, or medicines, n.e.s.	\$2.25 gallon and 30 p c	\$2.40 and 30 p c
Skins, bird, and skins of animals not native to Canada for taxidermic purposes, not further manufactured than prepared for preservation	free	same	Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes and other toilet preparations containing spirits of any kind, when in bottles or flasks weighing not more than 4 oz. each	50 p c	same
Slates, roofing	30 p c	25 p c	When in bottles, flasks or other packages weighing more than 4 oz. each	\$2.25 gal. and 40 p c	\$2.40 and 40 p c
Slates, school and writing	30 p c	25 p c	Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia.	\$2.25 gal. and 30 p c	\$2.40 gal. and 30 p c
Slate mantels	30 p c	same	Vermouth, containing not more than 30 per cent., and ginger wine, containing not more than 26 per cent. of proof spirits.	80c. gal.	90c. gal.
Slate pencils	25 p c	same	If containing more than these percentages, respectively, of proof spirits.	\$2.25 gal.	\$2.40 gal.
Slates and manufactures of, n.e.s.	30 p c	same	Sponges	20 p c	same
Sledges	30 p c	same	Spurs and stilt, used in the manufacture of earthenware	free	same
Sleighs	30 p c	35 p c	Square reeds and rawhide 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 mfr. of whips in their own factories.	free	same
Soap, common or laundry, not perfumed	1c. per lb.	same	Starch, including farina, corn starch or flour, and all preparations having the qualities of starch. (The weight of the package to be included in the weight for duty)	1 1/2 c. lb.	same
Soap, castile, mottled or white	2c. lb.	same	Stones, burr, in blocks, rough or unmanufactured and not bound up or prepared for binding into millstone.	free	same
Soap, n.e.s., pearline and other soap, powders, pumice, silver and mineral soaps, sapolio and other like articles	35 p c	same	Stone, rough freestone, flag stones, granite, sandstone, and all building stone, except marble, from the quarry, not hammered or chiselled	20 p c	15 p c
Socks or stockings of cotton, wool, worsted, the hair of the alpaca goat or other like animal	10c. doz. prs. and 35 p c	35 p c	Stone, granite, flagstones and free-stones, dressed, all other building stone dressed, except marble, and all manner of stone, n.e.s.	30 p c	20 p c
Soda ash caustic in drums; silicate in crystals or in solution; bichromate nitrate or cubic nitre, sal soda, sulphate of soda, arseniate, binarseniate, bisulphate, chlorate, chloride and stannate of soda	free	same	Stone, lithographic, not engraved ...	20 p c	same
Soda, bicarbonate of	20 p c	same	Stone, grindstones, not mounted and not less than 36 inches in diameter..	\$1.75 ton.	15 p c
Soda, nitrite of	free	same	Straw and manufactures of, n.e.s.	20 p c	same
Solder	30 p c	same	Straw boards in sheets or rolls, plain or tarred	30c. 100 lbs.	25 p c
Soups	25 p c	same			
Soy	35 p c	same			
Spectacles and eyeglasses	30 p c	same			
Spectacles and eyeglass frames, parts of	20 p c	same			
Spelter, in blocks and pigs	free	same			
Spermaceti	20 p c	same			
Spices of all kinds, except mace and nutmegs, unground	12 1/2 p c	same			
Spices, ground	25 p c	same			
Spices, mace and nutmegs	25 p c	same			
Spirituous or alcoholic liquors distilled from any material or containing, compounded from or with distilled spirits of any kind and any mixture thereof with water, for every gallon thereof of the strength of proof, and when of a greater strength than that of proof at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof. When the liquors are of less strength than that of proof, the duty shall be at the rate herein provided, but computed on a reduced quantity of the liquors in proportion to the lesser degree of strength; provided, however, that no reduction in quantity shall be computed or made on any liquors below the strength of 15 per cent. under proof, but all such liquors shall be computed as of the strength of 15 per cent. under proof as follows, viz.:					
Ethyl alcohol or the substance commonly known as alcohol,					