

- Lemons and rinds of, in brine, for candying.
 Logs and round unmanufactured timber, not elsewhere provided for.
 Lumber, plank and boards, sawn, of box-wood, cherry, chestnut, hickory, mahogany, oak, pitch-pine, rosewood, sandalwood, walnut, Spanish cedar, and whitewood, not shaped, planed, or otherwise manufactured.
 Locomotives and railway passenger baggage and freight cars, being the property of railway companies in the United States, running upon any line of road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances in the United States, under regulations to be prescribed by the Minister of Customs.
 Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.
 Manilla grass.
 Menageries, horses, cattle, carriages, and harnesses of, under regulations to be prescribed by the Minister of Customs.
 Medals, of gold, silver, or copper.
 Meerscham, crude or raw.
 Mica and mica waste.
 Mineralogy, specimens of.
 Models of inventions and other improvements in the arts, but no article or articles shall be deemed a model or improvement which can be fitted for use.
 Moss, Iceland and other mosses, crude.
 Moss, seaweed, and all other vegetable substances used for beds and mattresses, in their natural state, or only cleaned.
 Machinery for worsted and cotton mills; of kinds while not manufactured in Canada.
 Nitrate of soda, or cubic nitre.
 Nut-galls.
 Newspapers received by mail.
 Nickel.
 Oak-bark.
 Oakum.
 Oil-cake.
 Oils, cocoanut and palm, in their natural state.
 Oil, carbolic or heavy oil, used in the manufacture of wood block pavement, and of wood for buildings and railroad ties.
 Oranges and rinds of, in brine, for candying.
 Ores of metal of all kinds.
 Osiers.
 Oxalic acid.
 Palm-leaf, unmanufactured.
 Pearl, mother of, not manufactured.
 Persis, or extract of archill and cudbear.
 Philosophical instruments and apparatus, including globes, when imported by and for the use of colleges and schools, scientific and literary societies.
 Phosphorus.
 Pelts.
 Pipe-clay.
 Pitch (pine).
 Plaster of Paris, not ground nor calcined.
 Pumice and pumice stone.
 Plaits, Tuscan and grass.
 Precipitate of copper, crude.
 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, unmanufactured.
 Rennet, raw or prepared.
 Rosin.
 Rhubarb root.
 Salt, coarse, imported from the United Kingdom or any British possession, or imported for the use of the sea or Gulf fisheries.
 Saffron and safflower, and extract of.
 Saffron-cake.
 Sal ammonia.
 Sal soda.
 Sand.
 Sea-weed, not elsewhere specified.
 Sea grass.
 Senna, in leaves.
 Silex, or crystallized quartz.
 Silk, raw, or as reeled from the cocoon, not being doubled, twisted, or advanced in manufacture any way, silk cocoons and silk waste.
 Skins, undressed, dried, salted, or pickled.
 Soda ash.
 Soda, caustic.
 Soda, silicate 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, not to include machinery or live stock, or other articles imported for use in any manufacturing establishment, or for sale. Provided that any dutiable article entered as settlers' effects shall not be sold or otherwise disposed of without payment of duty until after two years' actual use in Canada.
 Sulphur, in roil or flour.
 Tails, undressed.
 Tampico, white and black.
 Tanner's bark.
 Tar (pine).
 Terra-alba, aluminous.
 Terra-japonica.
 Teasels.
 Tobacco, unmanufactured, for Excise purposes, under conditions of Act 31 Vic., c. 51.
 Tortoise and other shells, unmanufactured.
 Traveller's baggage, under regulations to be prescribed by the Minister of Customs.