THE NEW TARIFF.

Detailed List of the New and the Old Duties.

The following is a list of the new duties recommended by Mr. Tilley. Opposite them we have set a list of the old duties, so far as they could be ascertained, the difference in description of goods making an exact comparison impossible:

	New Tariff.	Old Tariff.
Acids, sulphuric, per lb	¼c	¼c
Acetic, per Imperial gallon	12c	12c
Muriatic and nitric, *ad valorem*	20c	free
Oxalic	free	free
But carboys containing acids shall be subject to the same duty as if empty		
Agaric	free	....
Agricultural implements not otherwise specified, *ad valorem*	25 p c	17½ p c
Agates, unmanufactured	free	....
Alkanet root	free	17½ p c
Aloes	free	17½ p c
Aluminium	free	17½ p c
Alum	free	free
Ambergris	free	17½ p c
Ambergum	free	17½ p c
Ammonia crude	free	17½ p c
Ammonia	free	17½ p c
Aniline dyes	free	17½ p c
Aniline salts	free	free
Ale, beer and porter, when imported in bottles, 6 quart or 12 pint bottles, to be held to contain one Imperial gallon, per Imperial gallon	18 cts	17½ p c
Do, when imported in casks, or otherwise than in bottles, per Imperial gallon	10 cts	18 cts per gall
Animals for improvement of stock, under regulations to be made by the Treasury Board, and approved by the Governor-in-Council	free	free
Animals brought into Canada temporarily, and for a period of not exceeding three months, for the purpose of exhibition or competition for prizes offered by any Agricultural or other Association, but a bond shall be first given, in accordance with the form to be prescribed by the Minister of Customs, conditioned that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in Canada or if not re-exported within the time specified in such bond.	free	.....
Animals, living, of all kinds, not elsewhere specified	20 p c	10 p c
Annatto, liquid or solid, and annatto seed	free	free
Antimony	free	free
Apparel, wearing, and other personal and household effects, not merchandise, of British subjects dying abroad but previously domiciled in Canada	free	.....
Aquafortis	20 p c	17½ p c
Argal dust	free	free
Argals, crude	free	free
Army and navy articles for the use of, viz., arms, clothing, musical instruments for bands, military stores and munitions of war	free	free
Artificial flowers	30 p c	17½ p c
Arsenic	free	17½ p c
Arseniate of aniline	free	free
Articles for the use of the Governor-General	free	free
Articles for the use of Foreign Consuls-General	free	free
Ashes, pot and pearl	free	free
Ash soda	free	free
Bamboo Reeds, no further manufactured than being cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols, or sunshades	free	17½ p c
Bamboos, manufactured	free	17½ p c
Barrels, of Canadian manufacture, exported filled with domestic petroleum and returned empty under regulations to be made by the Minister of Customs	free	.....
Barilla	free	free
Bells, for churches	free	17½ p c
Bells, broken, and bell metal broken and fit only to be manufactured	free	17½ p c
Berries for dyeing or used for composing dyes	free	free
Bichromate of potash	free	free
Bismuth	free	17½ p c
Bolting cloths	free	free
Bones, crude and not manufactured, burned, calcined, ground or steamed	free	free
Bone dust and bone ash for the manufacture of phosphates and fertilizers	free	free
Books, printed, periodicals and pamphlets, bound or in sheets, not being foreign reprints of British copyright works, nor blank account books, nor copy books, nor books to be written or drawn upon, nor reprints of books printed in Canada, nor Bibles, prayer-books, Psalm and hymn books	6c per lb	5 p c
British copyright work, per pound	6c and 12½ p c	12½ p c
Books, pamphlets, etc., bibles, prayer books and psalm and hymn books	5 p c	5c p c
Books, periodicals and pamphlets imported through the post-office; for every two ounces in weight or fraction thereof, per ounce	1c	.....
Blank books, bound or in sheets	25 p c	17½ p c
Newspapers coming by mail	free	free
Printed, lithographed or copper or steel plate bill heads, cheques, receipts, drafts, posters, cards, commercial blank forms, labels of every description, advertising pictures or pictorial show cards or bills	30 p c	17½ p c
Maps and charts	20 p c	17½ p c
Advertising pamphlets per hundred	$1	5 p c
Music, printed, bound or in sheets	6c p lb	17½ p c
Playing cards	30 p c	25 p c
Bookbinders' tools and implements, including ruling machines *ad valorem*	15 p c	free
Borax	free	free
Botany, specimens of	free	free
Billiard tables, without pockets, 4½ feet by 9 feet, specific duty	$22 50	17½ p c and 10 p c
Without pockets, 5 feet by 10 feet, specific duty	$25	17½ p c and 10 p c
With pockets, 5½ feet by 11 feet, specific duty	$35	17½ p c and 10 p
With pockets, 6 feet by 12 feet, specific duty	$40	17½ p c and 10 p c
In addition thereto, each table to include 12 cues, 1 set of 4 balls, with markers, cloths, and cases, but no pool balls.		
Breadstuffs:		
Barley, per bushel	15c	free
Buckwheat, per bushel	10c	free
Indian corn, do	7½c	free
Oats, do	10c	free
Rice, per pound	1c	1c
Rye, per bushel	10c	free
Wheat, per bushel	15c	free
Peas, per bushel	10c	free
Beans, per bushel	15c	free
Buckwheat meal or flour, per pound	½c	free
Oatmeal, per pound	½c	free
Cornmeal, per barrel	40c	free
Rye flour per barrel	50c	free
Wheat flour, per barrel	50c	free
Rice and sago flour, per pound	2c	17½ p c
Brass in bars, bolts and sheets	10 p c	free
Old and scrap	10 p c	free
Wire, round or flat	10 p c	free
Seamless tubing, drawn	10 p c	17½ p c
Tubing, plain and fancy finished	10 p c	17½ c
Manufactures of, not elsewhere specified	30 p c	17½ p c
Brick, building	20 p c	17½ p c
Brimstone, roll or flour	free	free
Brim moulds, for gold-beaters,	free	17½ p c
Bristles	free	free
Bromine	free	17½ p c
Broom corn	free	free
Brooms and Brushes	25 p c	17½ p c
Buchu leaves	free	17½ p c
Bullion, gold and silver	free	free
Burgundy pitch	free	free
Burr stones, in blocks, rough or manufactured and not bound up into mill stones	free	free
Butter, per lb	4 cts	4 cts
Carriages, cars, railway carriages, waggons, sleighs and wheelbarrows	25 p c	17½p
Cabinets of coins, medals and all other collections of antiquities	free	free
Candles, tallow, per lb	2 cts	17½ p c
Paraffine wax, per lb	4 cts	17½ p c
All other	20 p c	17½ p c
Canvas for the manufacture of floor oil cloth not less than 45 inches wide, and not pressed or calendered	free	free
Caoutchouc, or india rubber, unmanufactured	free	free
Cornelian, unmanufactured	free	17½ p c
Casts as models for the use of schools of design	free	free
Catgut or whipgut, unmanufactured	ree	17½ p c
Catgut strings or gut cord for musical instruments	ree	17½
Cement, raw or in stone, from the quarry, per ton of 18 cubic feet, per ton	$1	free
Burnt and unground, per 100 pounds	7½ cts	free
Hydraulic or water lime, ground, including barrels, per barrel	40 cts	17½ p c
Hydraulic in bulk or in bags, per bushel	9 cts	17½ p c
Portland or Roman	20 p c	17½ p c
Chalk or cliff stone, unmanufactured	free	17½ p c
Chammomile nowers	free	17½ p c
Cheese per pound	3 cts	3 cts
Chicory, raw or green, per pound	3 cts	3 cts
Chicory or other root or vegetable used as a substitute for coffee, kiln dried, roasted or ground, per pound	4 cts	4 cts
China and porcelain ware	20 p c	17½ p c
Clays	free	free
Clocks or parts thereof	35 p c	17½ p c
Citrons and rinds of, in brine for candying	free	free
Clothing, donations of, for charitable purposes	free	free
Coal, anthracite, per ton of 2,000 pounds	10 c	free
Bituminous, per ton of 2,000 pounds	50 c	free
Coal tar and coal pitch	10 p c	free
Cobalt, ore of	free	17½ p c
Cochineal	free	17½ p c
Cocoanuts per 100	$1	10 p c
Cocoa, bean shell, and ribs	free	free
Cocoa paste and chocolate, not sweetened	20 p c	17½ p c
Cocoa paste or other preparations of cocoa containing sugar	1c per lb and 25 p c *ad val.*	17½ p c
Coffee, green, per lb	2c	2c
Roasted or ground, and all imitations of and substitutes for, per pound	3 cts	3 cts
Coins, gold and silver, except United States silver coin	free	free
Colcother, or dry oxide of iron	free	free
Colors, viz., bichromate of potash, blue black, Chinese blue, coutille, dry lakes, scarlet and maroon, in pulp, Paris green, satin and fine washed white, ultramarine and umber, raw	free	17½ p c
Communion plate	free	free
Conium cicuta, or hemlock, seed and leaf	free	17½ p c
Copper in pigs	10 p c	free
Old and scrap	10 p c	17½ p c
Bars, rods, bolts, ingots, sheets and sheathing, not planished or coated	10 p c	free
Tubing, seamless drawn	10 p c	17½ p c
Wire, round or flat	10 p c	free
Rivets and bars	30 p c	free
Manufactures of, not elsewhere specified	30 p c	17½ p c
Copperas, sulphate of iron	free	free
Cork-wood or cork-bark, unmanufactured	free	free
Manufactured	20 p c	17½ p c
Cordage for ships' purposes	15 p c	5 p c
All other	20 p c	17½ p c
Cotton wool and cotton waste.	free	free
Cotton, manufactures of, viz: Grey or unbleached, and bleached cottons, sheetings, drills, ducks, cotton or Canton flannels, not stained, painted or printed	1c p sq yd and 15 p c *ad v.*	17½ p c
On all cotton jeans, denims, drilling, bed tickings, ginghams, plaids, cotton or canton flannels, ducks and drills, dyed or colored cottonades, pantaloon stuffs and goods of like description	2c per sq yd. and 15 p c *ad v.*	17½ p c
On all cotton wadding, batting, batts and warps, carpet warps, knitting yarn, hosiery yarn, or other cotton yarns under No. 40, not bleached, dyed, or colored	2c per lb., and 15 p c *ad v*	10
Ditto, if bleached, dyed or colored	3c per lb., and 15 p c *ad v.*	10 p c
On cotton warp or beam	1c per lb. and 15 p c *ad v.*	10 p c
On cotton seamless bags	2c per lb. and 15 p c *ad v.*	17½ p c
On cotton shirts and drawers, woven or made on frames, and on all cotton hosiery	30 p c	17½ p c
Clothing made of cotton, or of which cotton is the component part of chief value	30 p c	17½ p c
Cotton sewing thread in hanks	19½ p c	17½ p c
On spools	20 p c	17½ p c
All manufactures of cotton not elsewhere specified	20 p c	17½ p c
Cutlery, see steel and manufactures of.		
Diamonds, uncut, including black diamonds for borers' use	free	free
Diamond dust or bort	free	17½ p c
Dragons blood	free	free
Drain pipes and sewer pipes, glazed or unglazed	20 p c	free
Drain tile	20 p c	free
Duck for belting and hose	free	free
Dyeing or tanning articles in a crude state used in dyeing or tanning, not elsewhere specified	free	.....
Earthenware and stoneware, brown or colored, and Rockinghamware, *ad valorem*	25 p c	17½ p c
Earthenware, white granite or iron stoneware and "C C" or cream-colored ware	30 p c	17½ p c
Earths	free	free
Eggs	free	free
Electro-plated and gilt ware of all kinds *ad valorem*	30 p c	17½ p c
Emery	free	free
Esparto or Spanish grass and other grasses and pulp of, for the manufacture of paper	free	free
Essences, viz., of apple, pear, pineapple, raspberry, strawberry, vanilla and other fruits, per Imperial gallon	$1 90 and 20 p c *ad v.*	17½ p c
Essential oils for manufacturing purposes	20 p c	17½ p c
Excelsior for upholsterers' use	20 p c	17½ p c
Feathers, ostrich, vulture, undressed	15 p c	17½ p c
Dressed	25 p c	17½ p c
Felt, adhesive, for sheathing vessels	free	17½ p c
Fibre, Mexican	free	free
Fibre, vegetable, for manufacturing purposes	free	free
Fibrilla	free	free
Firebrick or tiles, for lining stoves or furnaces	20 p c	free
Fire clay	free	free
Fish bait	free	free
Fish (fresh, salted or smoked) except fish free of duty as provided by the Treaty of Washington, per pound	1 cent	free
Fish oil, and fish of all kinds, the produce of the fisheries of the United States (except fish of the inland lakes, and of the rivers falling into them and fish preserved in oil)	free	free
Fish hooks, nets and seines, and fishing lines and twines, not to include sporting fishing lines or tackle, or hooks with flies or trolling spoons	free	free
Flax fibre, scutched, per pound	1 c	free
Hackled, per pound	2 c	free
Tow, of scutched or green, per pound	½ c	free
Flax seed, per bushel	10 c	free
Flint, flints, and flint stones, ground	free	17½ p c
Foxgloves, digitalis	free	17½ p c
Fossils	free	free
Fruit, dried, viz., apples, currants, dates, figs, plums, prunes, raisins, and all other not elsewhere specified, per lb	1 c	17½ p c
Fruit, green—apples per barrel	40 c	10 p c
Blackberries, gooseberries, raspberries, and strawberries, per quart	2 c	10. p c
Cherries and currants, per quart	1 c	10 p c
Cranberries, plums, and quinces, per bushel	30 c	10 p c
Grapes, per pound	1 c	10 p c
Peaches, per bushel	40 c	10 p c
Oranges and lemons *ad val.*	20 p c	10 c
Fruits in air-tight cans not sweetened, including cans, per pound	2 cts	10 p c
In air-tight cans, sweetened, including cans, per pound	3 cts	p c
Fruits preserved in brandy or other spirits, per Imperial gallon	$1 90	$1 80
Fur skins of all kinds not dressed in any manner	free	free
Do, dressed	35 p c	17½ p c
Do., hatters, not on the skin	free	17½ p c
Furs, viz, caps, hats, muffs, tippets, capes, coats, cloaks and other manufactures of fur	25 p c	17½ p c
Furniture, household or cabinet	35 p c	17½ p c
Gas, coal oil, or kerosene fixtures and parts thereof	30 p c *ad val.*	17½ p c
Gentian root	free	17½ p c
Ginsing root	free	17½ p c
Gold-beaters' moulds and gold-beaters' skins	free	free
Gravel	free	free
Grease and grease scrap, for manufacture of soap only	free	free
Gunpowder and other explosives, or gun, rifle and sporting powder, in kegs, half kegs or quarter kegs, and other similar packages, per lb	5c	17½ p c
On cannon and musket powder, in kegs and barrels, per lb	4c	17½ p c
On canister powder, in pound and half pound tins, per lb	15c	17½ p c
On blasting and mining powder, per lb	3c	17½ p c
On giant powder, dualin, dynamite, and other explosives, of which nitro glycerine is a constituent part	5c and 20 p c	17½ p c
On nitro glycerine, per pound	10c and 20 p c *adv.*	17½ p c
Gunny cloth and gunny bags	free	17½ p c
Guano and other animal and vegetable manures	free	free
Gums, viz., Arabic, Australian, British, Copal, Damar, Mastic, Sandarac, Shellac and Tragacanth	free	partly free, partly 17½ p c
Gut and worm gut, manufactured or not, for whip and other cord	free	17½ p c
Guttapercha, crude	free	free
Manufactures of	25 p c	17½ p c
Gypsum, sulphate of lime, crude or unground	free	free
Hair, curled	20 p c	free
Hair, angola, buffalo, and bison, goat, hog and human, cleaned or uncleaned, but not curled or otherwise manufactured	free	free
Hemlock bark	free	free
Hides, raw, or not cured, whether dry, salted or pickled	free	free
Hyoscyamus or henbane leaf.	free	17½ p c
Honey, bees in the comb or otherwise, per lb	3c	17½ p c
Hoofs, horns and tips	free	free
Hops, per lb	6c	5c
Hubs, spokes, felloes, etc	20 p c	17½ p c
Ice	free	17½ p c
India rubber, unmanufactured	free	free
On boots and shoes and other manufactures of leather	25 p c	17½ p c
India hemp, crude, drug	free	17½ p c
Indigo	free	free
Iris, oris root	free	17½ p c
Iron and manufactures of, viz., old and scrap, per ton	$2	free
Pig, per ton	$2	free
In slabs, blooms, loops or billets, *ad valorem*	12½ p c	free
In bars, rolled or hammered, including flats, rounds and squares, band and hoop, sheet, smoothed or polished, coated or galvanized, and common or black boiler, and other plate, Canada plates or squares, nail and spike rods, and all other iron not otherwise provided for	17½ p c	mostly 5 p c
On rolled round wire rods, in coils under ¼ inch in diameter	10 p c	5 p c
On iron rail or railway bars for railway and tramways.	15 p c	10 p c
On railway fish plates, frogs, frog points, chains and finger bars	17½ p c	10 p
On iron and steel wire not over No. 18, wire gauge	25 p c	5 p c
On tin plates	10 p c	5 p c
On castings in the rough	20 p c	17½ p c
On stoves and other finished castings	25 p c	17½ p c
Iron, sheets, smooth or polished, *ad valorem*, sheet, coated or galvanized, sheet, common or block, *ad valorem*	17½ p c	5 p c
Rails, for railways, carriages, locomotives, or for tramways or street railways	15 p c	10 p c
Rolled round wire rods in coils under ¼ inch in diameter	10 p c	5 p c
All other iron not elsewhere specified	17½ p c	.....
Car wheels	25 p c	17½ p c
Railway fish plates, frogs, frog points, chairs, and finger bars	17½ p c	10 p c
Forgings, wrought, for mills, locomotives, or parts thereof, weighing 25lbs. or more	20 p c	17½ p c
Mill irons and mill cranks	20 p c	10 p c
Locomotive engines	25 p c	17½ p c
Locomotives, tires, of steel or Bessemer, rough	10 p c	10 p c
Steam engines and boilers and other machinery of iron, or of which iron is the component part of chief value	25 p c	17½ p c
Machinery for cotton and worsted mills	free	10 p c
Iron masts for ships and wire rigging, anchors, when used for ships or vessels	free	free
Chain cables over ¼ inch in diameter, shackled or swivelled, or not	5 p c	free
Scales, balances and weighing beams	30 p c	17½ p c
Iron and steel wire not over No. 18	25 p c	5 p c
Iron wire nails called Points de Paris	30 p c	17½ p c
Wood screws	35 p c	17½ p c
Bolts, nuts, washers and rivets	30 p c	5 p c
Bedsteads and other iron furniture	25 p c	17½ p c
Hollow ware, glazed and enamelled, cast iron, wrought iron, or sheet iron	25 p c	17½ p c
Hardware, viz, builders', cabinet makers', carriage makers', saddlers', upholsterers' and undertakers'	30 p c	17½ p c
Boiler tubing, drawn	10 p c	17½ p c
Horse shoes and nails	30 p c	17½ p c
Tacks, brads and sprigs	30 p c	17½ p c
Isinglass or fish glue	free	17½ p c
Istle, or tampico fibre	free	free
Ivory, unmanufactured	free	free
Ivory nuts and veneers	free	free
Jalap root	free	17½ p c
Jewellery and other manufactures of gold and silver	20 p c	17½ p c
Watches	20 p c	17½ p c
Juniper berries	free	17½ p c
Junk, old, and oakum	free	free
Jute, manufactured	free	free
Jute butts	free	free
Jute, manufactures	20 p c	17½ p c
Kaolin	free	free
Kelp	free	free
Kryolite	free	free
Lac, crude, seed, button-stick, shell or dye	free	....
Lampblack	not stated	17½ p c
Lard, untried, per lb	1½c	1c
Lard, per lb	2c	1c
Lava, unmanufactured	free	free
Lead, pigs, blocks and bar	10 p c	free
Lead, old and scrap	10 p c	free
Lead, in sheets	10 p c	free
Lead pipe	20 p c	17½ p c
Lead shot	25 p c	17½ p c
Lead, other manufactures	25 p c	17½ p c
Leather, board, per lb	3c	10 p c
Leather, sole, tanned but undressed	10 p c	10 p c
Leather, Morocco skins, tanned but rough or undressed	10 p c	17½ p c
Leather, sole and belting, tanned and not waxed, and all upper leather	15 p c	10 p c
Do. dressed and waxed	20 p c	17½ p c
Leather, japanned, patent, or enamelled	20 p c	17½ p c
Leather, all other and skins tanned not otherwise specified	20 p c	17½ p c
Boots and shoes and other manufactures of leather and leather belting	25 p c	17½ p c
Boot and shoe counters, manufactured from leather board, per pair	½ cent	.....
Lemons and lemon peel in brine	free	free
Leeches	free	free
Licorice root	free	free
Litharge	free	free
Limestone, water, or cement		
Lithographic stones, not engraved	20 p c	free
stone, per ton	$1	free
Litmus, and all lichens, prepared or not	free	free
Lumber, logs and round manufactured lumber not otherwise specified	free	free
Lumber, boards and plank sawed of boxwood, cherry, chestnut, hickory, mahogany, oak, pitch-pine, rosewood, sandalwood, Spanish cedar and whitewood, not shaped, planed or otherwise manufactured	free	free
Machine card clothing	25 p c	17½ p c
Madder and munjeet, or India madder, ground or prepared, and all extracts of	free	free
Malt, per lb	2c	2c
Manilla grass	free	free
Manganese oxide and ore of	free	free
Manures	free	free
Maps, see books		
Marble in blocks, rough or sawn in two	10 p c	free
Marble, sides only, not specially shaped, containing 15 cubic feet or over	10 p c	free
Marble slabs sawn on not more than two sides	15 p c	free
Marble blocks and slabs sawn on more than two sides	20 p c	17½ p c
Marble, finished, and all manufactures if not already specified	not st'd	17½ p c
Meats, fresh or salted, except bacon and hams, per lb	1 c	c
Meats, bacon and hams, dried or smoked, per lb	2 c	1 c
Meats, other	2 c	1 c
Medals of gold, silver or copper	free	free
Meerschaum, crude	free	free
Melado, see sugar.		
Metallic oxides, dry, ground or unground, washed or unwashed, not calcined	free	free
Mica and mica waste	free	free
Mineralogy, specimens of	free	free
Models of inventions and other improvements	free	free
Molasses, see sugar.		
Moss, Iceland and other crude	free	free
Moss, seaweed, and all other vegetable substances used for beds and mattrasses	free	free
Mustard, seed unground	15 p c	17½ p c
Mustard, ground	25 p c	17½ p c
Nails and spikes, cut, per pound	1 c and 10 p c *ad val*	17½ p c
Nails, wrought and pressed, galvanized or not, per pound	¾c and 10 p c *ad val*	17½ p c
Nails, composition and sheathing	20 p c	free
Newspapers by mail	free	free
Nickel	free	free
Nitre, see saltpetre.		
Nitrate of soda	free	free
Nutmegs, see spices.		
Nuts of all kinds except cocoanuts	20 p c	17½ p c
Nux vomica	free	17½ p c
Oak bark	free	free
Oakum	free	free
Oilcake	free	free
Ochres—Dry, ground or unground, washed or unwashed, not calcined	10 p c	free
Oil—Coal and kerosene, distilled, purified and refined, naphtha, benzole and petroleum, products of petroleum, coal shale and lignite, not elsewhere specified, per wine gallon	6c	6c
Oil—Carbolic or heavy oil, used in making wooden block pavement, for treating wood for buildings, and for railway ties	10 p c	free
Oil—Cocoa and palm oil, crude	free	free
Oil—Cod liver, medicated	20 p c	17½ p c
Oil, lard	20 p c	17½ p c
Oil, linseed or flax	25 p c	17½ p c
Oil, neatsfoot	20 p c	17½ p c
Oil, olive or salad	20 p c	17½ p c
Oil, sesame seed	20 p c	17½ p c
Oil, sperm	20 p c	17½ p c
Oil, whale, in condition as on landing	free	free
Oilcloth, for floors, stamped, painted, or printed, not otherwise specified	25 p c	17½ p c
Opium, crude	20 p c	17½ p c
Opium, manufactured, per pound	$5	17½ p c
Oranges and rinds of in brine	free	free
Orchil and cudbear, extract of	free	17½ p c
Ores of metals of all kinds	free	free
Organs—Cabinet or reed, having not over 2 sets of reeds each	$10	17½ p c
Do. over 2 and not over 4 sets, each	$15	17½ p c
Do. over 4 and not over 6 sets, each	$20	17½ p c
Do. over 6 sets, each	$30	17½ p c
Do. additional duty on all kinds	10 p c	
Paints and colors, not elsewhere specified	20 p c	17½ p c
Paintings, drawings, engravings, prints, etc	20 p c	free
Palm leaf, unmanufactured	free	free
Palm oil	see oils	free
Pamphlets, etc	see books	5 p c
Paper pulp for paper makers.	10 p c	17½ p c
Mill board and straw board	10 p c	17½ p c
Paper of all kinds, not elsewhere specified	20 p c	17½ p c
Paper hangings	30 p c	17½ p c
Envelopes and all manufactures of paper, not elsewhere specified	25 p c	17½ p c
Paper collar cloth, in sheets and not shapen	10 p c	free
Paper collars, cuffs and shirt fronts	25 p c	17½ p c
Mother of Pearl, unmanufactured	free	17½ p c
Pearls, unset	free	free
Pelts	free	free
Pepper	see spices	25 p c
Perfumery, including toilet preparations, viz., hair oils, tooth powders, washes, pomatums, pastes and all other perfume preparations for hair, mouth or skin	30 p c	p c
Philosophical instruments and apparatus, including globes imported by and for the use of schools, scientific societies, etc	free	free
Phosphor bronze in blocks bars, sheets and wire	10 p c	17½ p c
Phosphates, super, not mineral	free	free
Pianofortes—all square piano fortes, whether round-cornered or not, over 7 octaves, each	$25	17½ p c
Pianofortes—on all other square pianofortes	$30	17½ p c
Pianofortes—on concert or semi-concert or parlor grand pianofortes	$50	17½ p c
Pianofortes—upright pianos	$30	17½ p c
" in addition to the above specific duties, on fair market value of all pianofortes	10 p c	....
Pimento	see spices	25 p c
Pitch, coal, and coal tar	10 p c	free
Pipeclay	free	free
Plaits, tuscan and grass for the manufacture of hats and bonnets	free	free
Plants—fruit, shade, lawn and other ornamental trees and shrubs	20 p c	10 p c
Plaster of Paris, ground, calcined or manufactured	20 p c	17½ p c
Plated and gilt ware of all kinds	30 p c	17½ p c
Plates, engraved on wood or on steel or other metal	20 p c	17½ p c
Platina, manufactured	free	17½ p c
Playing cards	30 p c	25 p c
Plumbago, unmanufactured	10 p c	17½ p c
Plumbago, manufactures of	20 p c	17½ p c
Pomades, French, or flower		
Podors preserved in fat, or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, imported in tins of not less than ten lbs. each	15 p c	25 p c
Pork, see meats.		
Precious stones, rough or uncut	free	free
Precipitate of copper, crude	free	free
Printed matter	see b'ks	5 p c
Printing presses of all kinds	15 p c	free
Printing type	see type	5 p c
Proprietary medicines or patent medicines in liquid form	50 p c	25 p c
Do all other kinds	25 p c	25 p c
Pumice stone, in lump	free	free
Pumice stone, ground or powdered	20 p c	17½ p c
Putty	25 p c	17½ p c
Quassia wood	free	free
Quills	20 p c	17½ p c
Quicksilver	free	17½ p c
Quinine, sulphate of	20 p c	17½ p c
Rags and waste of every kind fit only for the manufacture of paper	free	free
Rattans and reeds, unmanufactured	free	free
Rennet, raw or prepared	free	free
Resins, gum crude	free	free
Rice	1c per lb.	1 c per lb.
Rice flour	2c per lb.	17½c per cent.
Rhubarb root	free	free
Roofing slate	see slate	free
Rose leaves	free	17½ p c
Rotten stone	free	free
Rubies (see precious stones)	....	free
Salt—for the fisheries	free	free
Salt—in bulk	8c per 100 lbs.	free
Salt—in barrels, bags and other packages	12c per 100 lbs.	free
Saffron and safflower	free	free
Saffron cake	free	free
Sal-ammoniac	free	free
Sal-soda	free	free
Saltpetre	20 p c	free
Sand	free	free
Sand, glass, and emery paper	20 p c	17½ p c
Seaweed, not elsewhere specified	free	free
Sea grass	free	free
Senna leaves	free	17½ p c
Seeds—Flower, garden and other seeds for agricultural purposes in bulk or in large parcels	15 p c	10 p c cereals free
Do in small papers	25 p c	10 p c
Shell, tortoise, and other manufactured	free	free
Shingles	20 p c	17½ p c
Ships and other vessels	10 p c	....
Settlers' effects, viz, wearing apparel, household furniture, professional tools, implements and tools of trade, occupation, or employment which the settler had in actual use for at least six months before removal to Canada, not to include machinery and live stock or other articles imported for use in any manufacturing establishment or for sale, provided that any dutiable article entered for settlers' effects shall not be sold or otherwise disposed of until after two years' actual use in the Dominion	free	free
Spirits and strong waters not sweetened or mixed with any article, so that the degree of strength cannot be ascertained by Syke's Hydrometer, for every imported gallon of strength of proof by such hydrometer, and so in proportion for any greater or less strength, viz.:		
Geneva rum, gin, whiskey and unenumerated articles of like kinds, per imp gallon	$1 33½	$1 20
Brandy	$1 45	$1 20
Old Tom gin, per imp gallon	$1 32½	$1 20
Other spirits being sweetened or mixed, so that the degree of strength cannot be ascertained as aforesaid, viz—		
Cordials, rum shrub, scheidam schnapps, tafia bitters, and unenumerated articles of like kinds, per imp gallon	$1 90	$1 80
Spirits and strong waters mixed with any ingredient, although coming under denomination of proprietary medicines, tinctures, essences, extracts, or any other denomination not elsewhere specified to be deemed spirits and strong waters, and as such subject to duty, per imp gallon	$1 90	$1 20
Spirits in bottles or flasks not weighing more than 4 oz each	40 p c	$1 80 per gall
Spirits in bottles or flasks containing over 4 oz., per gal	$1 80 and 20 p c	$1 80
Stationery, not otherwise specified	20 p c	17½ p c
Steel and manufactures of, viz., steel in ingots, bars, coils and sheets	10 p c	free
Steel shovels, spades, hoes, hay, manure and potato forks, rakes, brake teeth	30 p c	17½ p c
Steel, carpenters' coopers' cabinet-makers' and all other mechanics' tools	30 p c	17½ p c
Steel, edge tools of all kinds, including axes, scythes, saws of all kinds	30 p c	17½ p c
Steel, skates	30 p c	17½ p c
Steel, cutlery and other manufactures of and of iron and steel not otherwise provided	20 p c	17½ p c
Steel, on knife blades or knife blanks in the rough, unhandled, for use by electroplaters	10 p c	17½ p c
Steel, firearms, viz., muskets, rifles, pistols, shot guns	20 p c	17½ p c
Stereotypes and electrotypes		