

Seeds—Beet, Carrot, Turnip, 5
 Armatto, Flax, Mangold, and 30
 Mustard, 30
 Seeds—Flower, garden, field and 30
 other seeds for agricultural or 30
 other purposes, when in bulk 10
 or large parcels, n.o.p. 25
 The same in small parcels 25
 Seeds—Aromatic, which are not 25
 edible and are in a crude state, 25
 and not advanced in value or 25
 condition by grinding or refin- 25
 ing or by any other process of 25
 manufacture, Anise, Anise-star, 25
 Caraway, Cardamon, Corian- 25
 der, Cummin, Fennel and Fen- 25
 nreek, 25
 Seed Peas—Imported from the 25
 United Kingdom for the pur- 25
 pose of seed 25
 Seedling stock for grafting, viz.: 25
 Plum, pear, peach and other 25
 fruit trees 25
 Senna leaves 25
 Settlers' effects, viz.: Wearing 25
 apparel, household furniture, 25
 books, implements and tools of 25
 trade, occupation or employ- 25
 ment, guns, typewriters, bi- 25
 cles, musical instruments, 25
 domestic sewing machines, 25
 live stock, carts and other 25
 vehicles and agricultural in- 25
 plements in use by the 25
 settler for at least six months 25
 before his removal to Canada; 25
 not to include machinery, or 25
 articles imported for use in any 25
 manufacturing establishment, 25
 for sale; also books, pic- 25
 tures, family plate or furni- 25
 ture, personal effects and heir- 25
 looms left by bequest; provid- 25
 ed that any dutiable article 25
 entered as settlers' effects may 25
 not be so entered unless 25
 brought with the settler on 25
 his first arrival, and shall not 25
 be sold or otherwise disposed 25
 of without payment of duty 25
 until after twelve months' 25
 actual use in Canada; pro- 25
 vided also that under regula- 25
 tions made by the Minister 25
 of Customs, live stock when 25
 imported into Manitoba or the 25
 North-West Territories by in- 25
 tending settlers, shall be free 25
 until otherwise ordered by the 25
 Governor in Council. Free 25
 Sewing machine attachments. Free 25
 Sewing machines, or parts of. Free 25
 Shades, Glass and Porcelain, for 25
 lamps and gaslights. 30
 Shaw's and Travelling Kugs of all 25
 kinds. 30
 Shaw's, silk. 30
 Sheep, for improvement of stock Free 25
 Sheep Skins, tanned only. 15
 Sheep Skins, dressed and waxed, 25
 or glazed. 17 1/2

Socks or Stockings of all kinds. 35
 Soda, Ash, Caustic in drums; 25
 silicate in crystals or in solu- 25
 tion; bicarbonate nitrate or 25
 cubic nitre, sulphate, sulphate 25
 of soda, arsenate, binarsenate, 25
 bisulphate, chlorate, chloride; 25
 sodium, sulphide of, and stan- 25
 nate of soda. Free 25
 Soda, Bicarbonate of. Free 25
 Soda, Nitrite of. 20
 Soldier. 30
 Solder. 35
 Soy. 35
 Spectacles and Eye Glasses. 30
 Spectacles, and Eye Glass frames, 20
 and metal parts thereof. 20
 Speller of zinc in blocks and 25
 pigs. Free 25
 Spermaceti. 20
 Spices of all kinds, except Mace 20
 and Nutmegs, unground. 12 1/2
 Spices, ground. 25
 Spices, Mace and Nutmegs. 25
 Spirituous or alcoholic liquors 25
 distilled from any material, or 25
 containing, or compounded 25
 from or with distilled spirits 25
 of any kind and any mixture 25
 thereof with water, for every 25
 gallon thereof of the strength 25
 of proof, and when of a greater 25
 strength than that of proof at 25
 the same rate on the increased 25
 quantity that there would be 25
 if the liquors were reduced to 25
 the strength of proof. When 25
 the liquors are of less strength 25
 than that of proof, the duty 25
 shall be at the rate herein pro- 25
 vided, but computed on a re- 25
 duced quantity of the liquors 25
 in proportion to the lesser de- 25
 gree of strength; provided, 25
 however, that no reduction in 25
 quantity shall be computed or 25
 made on any liquors below the 25
 strength of 15 per cent., under 25
 proof but all such liquors shall 25
 be computed as of the strength 25
 of 15 per cent. under proof as 25
 follows, viz.: under proof as 25
 Ethyl alcohol or the substance 25
 commonly known as alcohol, 25
 hydrated oxide of ethyl, or 25
 spirits of wine; gin, of all 25
 kinds, n.e.s., rum, whiskey, 25
 and all spirituous or alcoholic 25
 liquors, n.o.p. \$2.40 per gal. 25
 Any alcohol or fusil oil, or 25
 any substance known as 25
 potato spirit or potato oil, 25
 \$2.40 per gal. 25
 Methyl alcohol, wood alcohol, 25
 wood naphtha, pyroxylic 25
 spirit, or any substance known 25
 as wood spirit or methylated 25
 spirit; absinthe, arrack or 25
 palm spirit, brandy including 25
 artificial brandy and imita- 25
 tions of brandy; cordials and 25

starch, 1/2c. per lb., the weight 25
 of the package to be included 25
 in the weight for duty. 25
 Stereotypes, see Electrotypes. 25
 Stockkitties, for the manufac- 25
 ture of rubber boots and shoes, 25
 for use exclusively in the man- 25
 ufacture thereof in their own 25
 factories. 15
 Stones, bar, in blocks, rough or 25
 unmanufactured and not bound 25
 up or prepared for binding 25
 into millstone. Free 25
 Stone, flagstones, sandstone, and 25
 all building stone, not ham- 25
 mered or chiselled; and marble 25
 and granite, rough, not ham- 25
 mered or chiselled. 15
 Stone, marble and granite, sawn 25
 only; flagstone and all other 25
 building stone dressed; and 25
 paving blocks of stone. 20
 Stone, lithographic, not engraved 20
 Stone, grindstones, not mounted 20
 and not less than 36 inches in 20
 diameter. 15
 Stone, grindstones, n.e.s. 15
 Straw and manufactures of, 20
 n.e.s. 20
 Straw Boards in sheets or rolls, 25
 plain or tarred. 25
 Sugar of Milk. 20
 Sugar of Milk Tablets, not fur- 20
 ther sweetened. 20
 Sugar, glucose or grape sugar, 20
 3/4 cent per pound. 20
 Sugar, all above No. 16 Dutch 20
 standard in colour, and all re- 20
 fined sugars of whatever kinds, 20
 grades or standards, testing 20
 not more than 88 degrees by 20
 the polariscope, \$1.08 per 100 20
 lbs. and for each additional 20
 degree 1/4c. per 100 lbs. Frac- 20
 tions of 3/4 of a degree or less 20
 not to be subject to duty; and 20
 fractions of more than 3/4 to be 20
 dutiable as a degree. 20
 Sugar, Maple. 20
 Sugar, n.e.s., not above No. 16 20
 Dutch standard in colour, 20
 sugar-drainings, or pumpings 20
 drained in transit, melado, or 20
 concentrated melado, tank 20
 bottoms and sugar concrete, 20
 testing not more than 75 20
 degrees by the polariscope, 20
 40c. per 100 lbs., and for each 20
 additional degree 1/4c. per 100 20
 lbs. Fractions of 1/4 of a degree 20
 or less not to be subject to 20
 duty, and fractions of more 20
 than 1/4 to be dutiable as a 20
 degree. The usual packages 20
 in which imported to be free. 20
 Sugar Candy, brown or white, 20
 and Confectionery, including 20
 sweetened gums, candied peels, 20
 and pop corn, 3/4c. per lb. and 20
 Sugar Beet Seed. Free 20
 Sulphate of Iron (Copperas) and 20

Terra Alba. 20
 Thimbles, brass. 30
 Thimbles, steel. 30
 Thread, Linen, n.e.s. 25
 Tin, in blocks, pigs, bars & sheets, 25
 and plates and tinfoil and tin 25
 strip waste. Free 25
 Tin, Crystals and Tea Lead. Free 25
 Tin Plates in sheets or strips, de- 25
 corated. 25
 Tin Whisk Holders, lacquered. 25
 Tinned Iron Kettle Ears. 30
 Tinware stamped, japanned ware 30
 and galvanized iron ware. 25
 Tinware, and manufactures of 25
 tin, n.e.s. 25
 Tobacco, Cigars and Cigarettes, 25
 including paper covering, \$3 25
 per lb. and 25
 Tobacco manufactured and Snuff 25
 n.e.s. 50c. per lb. 25
 Tobacco, cut. 55c. per lb. 25
 Tobacco, unmanufactured, for 25
 excise purposes, under condi- 25
 tions of the Inland Revenue 25
 Act. 25
 Tobacco Pipes of all kinds 25
 pipe mounts, cigar and cigar- 25
 ette holders and cases for the 25
 same. 35
 Tobacco Pouches. 35
 Tools, mechanics', of all kinds, 35
 n.e.s. 30
 Tools of trade, occupation or 30
 employment, in the actual 30
 possession at the time of a 30
 workman arriving in Canada, 30
 for his personal use, and 30
 which have been *bona fide* in 30
 use previously by him. Free 30
 Towels of every description. 30
 Towel racks and rollers. 30
 Toys, all kinds and materials. 35
 Tracing Cloth. 30
 Travellers' Baggage, under regu- 30
 lations to be prescribed by the 30
 Minister of Customs. Free 30
 Trees, n.e.s. Free 30
 Treennals. Free 25
 Tripoli. 25
 Trunks. 30
 Trunk Trimmings. 30
 Tubing, Silver, when imported 30
 by manufacturers of silver- 30
 ware to be used in their own 30
 factories. Free 30
 Turmeric. Free 30
 Turpentine, raw or crude. Free 30
 Turpentine, Spirits of. 5
 Turtles. Free 30
 Twine for harvest binders, of 30
 hemp jute, manilla or sisal, 30
 and of manilla and sisal mixed, Free 30
 Twine, manuf. of, n.o.p. 30
 Type, for printing. 20
 Type Metal. 10
 Type Writer. 25
 Typewriters, Tablets with mov- 25
 able fixtures, and Musical In- 25
 struments, when imported by 25
 and for the use of schools for