- 718. Lac-dye, crude, seed, button, stick and shell;
- 719. Lava, unmanufactured;
- 720. Leeches:
- 721. Liquorice root;
- 722. Litharge;
- 723. Litmus and all lichens, prepared and not prepared;
- 724. Lemons, and rinds of, in brine for candying;
- 725. Logs, and round unmanufactured timber, not elsewhere provided for;
- 726. Lumber and timber, plank and boards, sawn, of boxwood, cherry, walnut, chesuut, gumwood, mahogany, pitch pine, rosewood, sandalwood, Spanish cedar, oak, hickory and whitewood, not shaped, planed, or otherwise manufactured, and sawdust of the same, and hickory lumber, sawn to shape for spokes of wheels but not further manufactured;
- 727. 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 prescribed by the Minister of Customs;
- 728. Locomotive tires of steel in the rough (1887);
- 729. Locust beans, for the manufacture of horse and cattle food;
- 730. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of:
- 731. Manganese, oxide of;
- 732. Manilla grass;
- 733. Manuscripts;
- 734. Meerschaum, crude or raw;
- 735. Mineral waters, natural, not in bottle—under regulations made by the Minister of Customs;
- 736. Mineralogy, specimens of;
- 737. Models of inventions and other improvements in the arts; but no article or articles shall be deemed a model of improvement which can be fitted for use;
- 738. Moss, Iceland, and other mosses, crude;
- 739. Moss, seaweed, and all other vegetable substances used for beds and mattresses, in their natural state, or only cleaned;
- 740. Menageries—horses, cattle, carriages, and harness of, under regulations prescribed by the Minister of Customs;
- 741. Musk, in pods or in grains;
- 742. Nitrate of soda, or cubic nitre;
- 743. Nut galls;
- 744. Newspapers, and quarterly, monthly and semi-mouthly magazines, and weekly literary papers, unbound;
- 745. Nickel;
- 746. Oak bark;
- 747. Oakum;
- 748. Oil cake, cotton seed cake and meal, palm nut cake and meal;