- 785. Rolled rods of steel under half an inch in diameter or under half an inch square, when imported by knob or lock manufacturers or cutlers for use exclusively in such manufactures in their own factories (1887);
- 786. No. 304; 787. No. 305; 788. No. 310;

- 789. Salt imported from United Kingdom or any British possession or imported for the use of the sea or gulf fisheries, not otherwise provided for ;
- 790. Saffron and safflower, and extract of ;
- 791. Saffron cake ;
- 792. Sal ammoniac ;
- 793. No. 311.
- 794. Sand ;
- 795. Sausage skins or casings, not cleaned ;
- 796. Scrap iron and scrap steel, old and fit only to be re-manufactured, being part of or recovered from any vessel wrecked in waters subject to the juridiction of Canada (1887);
- 797. Sea-weed, not elsewhere specified ;
- 798. Sea-grass ;
- 799. No. 308 :
- 800. Senna, in leaves ;
- 801. Silex, or crystalized quartz ;
- 802. Silk, raw, or as reeled from the cocoon, not being doubled, twisted or advanced in manufacture in any way, silk cocoons and silk waste :
- 803. No. 309:
- 804. Skins, undressed, dried, salted or pickled;
- 805. No. 311;
- 806. No. 311;
- 807. No. 311;
- 808. No. 311;
- 809. 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, musical instruments, domestic sewing machines, live stock, carts and other vehicles and agricultural implements in use by the settler for at least one year before his removal to Canada, not to include machinery, or articles imported for use in any manufacturing establishment, or for sale ; provided that any dutiable articles entered as settlers' effects may not be so entered unless brought with the settler on his first arrival, and shall not be sold or otherwise disposed of without payment of duty, until after two years' actual use in Canada; provided also, that under regulations made by the Minister of Customs, live stock, when imported into Manitoba or the North-West Territories by intending settlers, shall be free, until otherwise ordered by the Governor in Council;
- 810. Steel, in sheet of not less than eleven nor over eighteen wire gauge, and costing not less than seventy-five dollars per ton of two thousand two hundred and forty pounds, when imported by manufacturers of shovels and spades for use exclusively in such manufacture in their own factories;
- 811. No. 312;
- 812. Steel rails, weighing not less than twenty-five pounds per lineal yard, for use in railway tracks (1887);
- 813. Steel valued at two and one-half cents per pound and upwards, for use in the manufacture of skates (1887);
- 814. Steel bowls for cream separators (1887);
- 815. Steel for the manufacture of files, when imported by file manufacturers for use in their factories (1887);
- 816. Steel for saws and straw cutters, cut to shape, but not further manufactured ;
- 817. Spelter, in blocks and pigs;
- 818. Spurs and stilts, used in the manufacture of earthenware;
 819. No. 313;
 820. Sulphur, in roll or flour;
 821. Tails, undressed;