

ARTICLES.	Order.	Tariff.
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Spirituous liquors :—		
(h) In all cases where the strength of any of the foregoing articles cannot be correctly ascertained by the direct application of the hydrometer, it shall be ascertained by the distillation of a sample, or in such other manner as the Minister of Customs directs.		
(But any liquors imported under the name of wine, and containing more than 40 p. c. of spirits of the strength of proof by Sykes' hydrometer, shall be rated for duty as unenumerated spirits.)		
Spokes (<i>see</i> hubs)	10	15 p. c.
Spools, cotton (sewing thread)	17	25 "
Sprigs (<i>see</i> tacks)	28	
Spring mattresses	13	35 p. c.
Springs (<i>see</i> axles)	28	
" clock	6	10 p. c.
Spurs, used in the manufacture of earthenware	26	Free.
Square reeds and raw-hide centres, textile leather or rubber heads, thumbs and tips, and steel, iron or nickel caps for whip ends, when imported by whip manufacturers, for use in the manufacture of whips in their own factories	31	"
Squares, iron (<i>see</i> iron and steel, bar iron)	28	\$13 p. ton.
Squills, root	24	Free.
Starch, including farina, corn starch or flour, and all preparations having the qualities of starch, not sweetened or flavoured	24	2c. p. lb.
" When sweetened or flavoured, the weight of the package to be in all cases included in the weight for duty	24	4c. "
Statuettes, N. E. S.	31	35 p. c.
Steam engines, fire	9	35 "
" locomotive (<i>see</i> locomotive)	9	
" portable (<i>see</i> machines, portable)	9	35 "
" ships'	9	25 "
" other (<i>see</i> locomotives)	9	
Stearine, all kinds	23	3c. p. lb.
Steel of No. 12 gauge and thinner, but not thinner than No. 30 gauge, when imported by manufacturers of buckle clasps and ice-creepers, to be used in the manufacture of such articles only in their own factories	28	Free.
Steel of No. 20 gauge and thinner, but not thinner than No. 30 gauge, to be used in the manufacture of corset steels, clock springs and shoe shanks; and flat wire of steel of No. 16 gauge or thinner, to be used in the manufacture of crinoline and corset wire, when imported by the manufacturers of such articles for use in their own factories	28	"
Steel strip, when imported into Canada by manufacturers of buckthorns and plain strip fencing, upon the importer in each case making oath in terms as the follows :—“ I, the undersigned importer of the steel strip mentioned in this entry, do hereby solemnly swear that such steel strip was imported by me, and is of a kind used in the manufacture of buckthorn and plain strip fencing. I further swear that such steel strip was specially imported by me for use in my factory for the manufacture of buckthorn and plain strip fencing, and that no portion of the same will be used, sold or disposed of by me, or by any person in my employ, for any other purpose than as aforesaid.”	28	"