

Soltzogenes, 15 per cent  
Soltzogeno charges, 15 per cent  
Seltzer water (including bottles), 20 per cent  
Semolina (farinaceous food), free  
Separators, cream (as machinery), 5 per cent  
Serges, in the piece, 10 per cent  
Serviettes, paper, Chinese, 15 p.c.  
Sewing cottons, silks & threads, 5 per cent  
Sewing twines, 8s. per cwt  
Sewing machines, 15 per cent  
Shade rollers, 15 per cent  
Shades, lamp, n.o.e., 10 per cent  
Shades, for the eyes, 15 per cent  
Shafting for machinery, imported separately (see machinery), 10 per cent  
Shafts, dressed, 20 per cent  
Shafts, in the rough, free  
Sharps, as pollard, 20s. per ton  
Shaving sticks (as toilet perfumed soap), 20 per cent  
Shawls, 10 per cent  
Shears, sheep, gardening, printers', pruning, tinsmiths' (as tools), free  
Sheath knives, 15 per cent  
Sheaves, free  
Sheathing, copper, metal & felt, free  
Sheep (except rams & ewes for breeding), 18. 3d. per head  
Sheep dip, (including tobacco destroyed in bond), free  
Sheep skins, 15 per cent  
Sheet glass, 10 per cent  
Shells, 15 per cent  
Shells, grit, for poultry, 15 p.c.  
Sherbet powder, 15 per cent  
Shellac, 5 per cent  
Shingles, 15 per cent  
Shives, 5 per cent  
Shirts, collars & cuffs, 15 per cent  
Shooting galleries, 10 per cent  
Shoemakers' grindery, free  
Shoemakers' knives, free  
Shoemakers' mils, free  
Shoes, children's, up to 1 (girls'), 10 per cent  
Shoes, children's up to 3 (boys'), 10 per cent  
Shoes, for piles, 15 per cent  
Shoe laces, 10 per cent  
Shoe lifts, 15 per cent  
Shoe pegs, (as grindery), free  
Shoe trunks, 15 per cent  
Shoe uppers, 10 per cent  
Shoe vamps, 10 per cent  
Shot, 5s. per cwt  
Shot bolts, 10 per cent  
Shovels (except fire), free  
Show cards, 15 per cent  
Show cards, framed, 15 per cent  
Show cases, 20 per cent  
Shrouds, 15 per cent  
Shrub, rum, liqueur (spirits), 16s. per gallon  
Shume, powdered (as tanning material), free  
Shutters, revolving, of wood or iron, 15 per cent  
Sickles, free  
Sieves of all kinds, free  
Siegel's syrup, 15 per cent  
Silk gimp, for furniture making, - free

Silk gimp, other, 15 per cent  
Silk handkerchiefs, 15 per cent  
Silk sashes, 15 per cent  
Silk scarfs, 15 per cent  
Silks, sewing & knitting, 5 per cent  
Silks, satins, velvets & plush, in pieces, 15 per cent  
Silks for flour dressing, free  
Silvered glass, 15 per cent  
Silver goods, n.o.e., 20 per cent  
Silver leaf, 20 per cent  
Silver ore (as smelting material), free (Order 2<sup>nd</sup>)  
Silver paper, in sheet, 15 per cent  
Silver plate, or articles made of silver, n.o.e., 20 per cent  
Singlets (hosiery), 10 per cent  
Sinks, cast or wrought iron, with plug (whether enamelled on the inside or not), 15 per cent  
Size, 10 per cent  
Skates, 15 per cent  
Slowers, 15 per cent  
Skirting boards, 20 per cent  
Skids, screw, brakes for carts, 20 per cent  
Skirts & dresses, made up or in part, 15 per cent  
Skylights (except wood), 15 p.c.  
Slate pencils, free  
Slates in the rough, 5 per cent  
Slates roofing, 5 per cent  
Slates slab, not wrought, 5 per cent  
Slates slab, wrought, 20 per cent  
Slates, worked, 20 per cent  
Slates, drawing (as school slates), free  
Slates, school, free  
Slates & stones imported by Municipalities for flinging & paving, free  
Spikes for railways, free  
Spirit levels (as tools), free  
Spirits of salts, 15 per cent  
Spiritoons (except tin), 15 per cent  
Spirits, spirits of wine, cordials, or strong waters of all kinds, n.o.e., for each & every imperial gallon of such spirits of any strength not exceeding the strength of proof by Sykes' hydrometer, & so in proportion for any greater strength than the strength of proof, or any quantity greater or less than a gallon, 16s. per gallon  
Spirits, bottled, for every 6 reputed quart bottles, or every 12 reputed pint bottles, when the quantity does not exceed one gallon, 16s. per gallon  
Spirits, proof, including culinary & manufacturing essences, weight 9 lbs. to the gallon, duty to be charged accordingly  
Spirits, 60° to 70° o.p., weight 8 lbs. to the gallon, duty to be charged accordingly  
Spirits of wine, proof as above, destroyed in bond, under regulations framed, 5s. per gall  
Spirits of wine, rectified, 16s. per proof gallon  
Spirits, ammonia aromat, 15 p.c.  
Spirits, butyrate of ethyl, 10s. per gallon  
Spirits, methylated (by addition of 10 per cent. of pinewood naphtha), 2s. per gallon  
Soap, press-hand, 15 per cent

Spirits of nitro, 15 per cent  
Spirits of vanilla, 16s. per gallon  
Spirits, essence or extract of prohibited  
Spirits, other nitro, 15 per cent  
Splashes, toilet, 15 per cent  
Splints of all kinds, 15 per cent  
Split links, 15 per cent  
Split pens, 2s. per cwt  
Spokes, rough, free  
Sponge, 15 per cent  
Spongo cloths, 15 per cent  
Sporting powder, 4d. per lb  
Spouting, 15 per cent  
Spring liquor, Burton's (as brew- ers' material), 15 per cent  
Springs, cart & carriage, free  
Springs patent door, 15 per cent  
Sprinklers, lawn, 15 per cent  
Spruce beer (including bottles), 20 per cent  
Stones, unwrought, 5 per cent  
Stones, wrought, 20 per cent  
Stoneware, n.o.e., 15 per cent  
Spool yarn, 8s. per cwt  
Spurs, 15 per cent  
Squares, carpenters', engineers', masons' (tools), free  
Squash, lemon (including bottles), 20 per cent  
Squeezers, cork (tools), free  
Stamp albums, 20 per cent  
Stamps, indiarubber, 20 per cent  
Stamps, postage, used, 15 per cent  
Stamper gratings, dies & shoes, not being attached to or parts of batteries when imported, 10 per cent  
Spices, ground, 4d. per lb  
Spices, whole, 2d. per lb  
Spikes, free  
Stands, hall, 20 per cent  
Stands, umbrella, 20 per cent  
Standards, iron, for fencing, free  
Staples & hasps, 15 per cent  
Staples for fencing, free  
Starch & starch glaze, 15 per cent  
Stationery, n.o.e., 15 per cent  
Statuary, 20 per cent  
Staves & hoops, 5 per cent  
Stay buses, plain or covered, 15 p.c.  
Steam engines, boilers & parts of n.o.e., not being parts imported separately for the purpose of supplying parts worn out, damaged or destroyed, 5 per cent  
Steam gauges, not being attached to or parts of engines when imported, 10 per cent  
Steam pipe covering, asbestos, free  
Steam traps, not being attached to or parts of engines when imported, 10 per cent  
Steatine, free  
Steel, bar, rod, pig, plate, hoop & sheet, free  
Steel, fencing wire, free  
Steel forks, table, 15 per cent  
Steel wire rope, free  
Steals, table, 15 per cent  
Steelyards, 5 per cent  
Stecors, 15s. per head  
Stencil inks, 5 per cent  
Stencil plates, of paper, 15 per cent  
Stencil plates, of tin, 20 per cent  
Steps & ladders, 15 per cent  
Stereoscope photographs, free  
Stereoscopes, 20 per cent  
Sticks, walking, 15 per cent  
Sticks, joss, 15 per cent  
Sticks, file, 15 per cent  
Stiffeners for shoes (as grindery), free  
Still wine, 6s. 6d. per gallon  
Stocks, for brushmaking, free  
Stocks & dies (as tools), free  
Stockings (hosiery), 15 per cent  
Stones & slates, imported by Municipalities for flinging purposes, free  
Stones, currier's rub (as sharpening stones), 15 per cent  
Stones, emery, 15 per cent  
Stones, lithographic, free  
Stones, precious, 20 per cent  
Stones, pumice, 15 per cent  
Stones, sharpening, 15 per cent  
Stones, touch & soap, 15 per cent  
Stones, Turkey, 15 per cent  
Stones, unwrought, 5 per cent  
Stones, wrought, 20 per cent  
Stoneware, n.o.e., 15 per cent  
Stools, camp, 20 per cent  
Stop & bib cocks, 15 per cent  
Stoppers, bottle, 15 per cent  
Stout, in bulk, 1s. 3d. per gallon  
Stout, in bottle, 1s. 6d. per gallon  
Stoves, and parts thereof, 10 per cent  
Straps, hobble, 15 per cent  
Straw, 15 per cent  
Strawsonite (insecticide for plants), free  
Strawboard, 5 per cent  
Stretchers, wire, 15 per cent  
Stretchers, boot, 15 per cent  
Stretchers, canvas (as bedsteads), 5 per cent  
Strip lead, 15 per cent  
Strippers (agricultural machinery), 5 per cent  
Strychnine, 15 per cent  
Stamp caps, 15 per cent  
Stamp extractors (as machinery), 5 per cent  
Suet, 3d. per lb  
Sugar candy, 4d. per lb  
Sugar, maple (as oilmen's stores), 15 per cent  
Sugar, raw, free  
Sugar, refined, free  
Sulphate of ammonia, refined, 15 per cent  
Sulphate of ammonia, raw (as manure), free  
Sulphate of barytes (as drugs), 15 per cent  
Sulphate of copper, 5 per cent  
Sulphate of magnesia (as drugs), 15 per cent  
Sulphate of potash, refined (as drugs), 15 per cent  
Sulphate of potash, raw (as manure), free  
Sulphate of quinino (as drugs), 15 per cent  
Sulphide of sodium, 15 per cent  
Sulphide of iron, 5 per cent  
Sulphide of lime, 15 per cent  
Sulphur, free  
Sulphuric acid, 15 per cent  
Sunchee (tanning material), free  
Sunshades, 15 per cent  
Surgical instruments, n.o.e., 10 p.c.  
Surgical appliances, 15 per cent  
Surveyors' chains & ribbons, 15 p.c.  
Surveyors' arrows, 15 per cent  
Swage blocks, free  
Sweeps' brushes, 10 per cent