

Tariff Item	Rates in Effect Prior to Rates Proposed in this Motion				
	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff	General Preferential Tariff	B.P. Tariff
70310-1 (Cont.)					
70311-1					

The exemption granted under this item shall not be claimed more often than once in each calendar quarter, that is in each quarterly period in a year beginning on January 1, April 1, July 1 and October 1, respectively.

Valued at not more than three hundred dollars (including alcoholic beverages not exceeding forty ounces, and tobacco not exceeding fifty cigars, two hundred cigarettes and two pounds of manufactured tobacco) and included in the baggage accompanying the person returning from abroad after an absence from Canada of not less than seven days.....

Goods (other than alcoholic beverages, cigars, cigarettes and manufactured tobacco) acquired in any country beyond the continental limits of North America may be entered under this item although they are not included in the baggage accompanying the person if they are declared by him at the time of his return to Canada.

The exemption granted under this item shall be extended only to a person who, upon his return to Canada, establishes in such form and manner as the Minister may specify by regulation that he has been abroad for a minimum period of seven days, which form and manner may differ according to the country visited or the mode of travel used.

The exemption granted under this item shall not be claimed more than once in a calendar year nor combined with an exemption under tariff item 70310-1 with respect to the same trip abroad.