

## COMING HOME

## **Departure Tax**

Some countries impose a departure tax or service fee at the airport or point of departure. Before leaving, make sure you set aside enough money in local funds to pay this tax. See the Country Travel Reports on our Web site for more information.

## Canadian Customs and Import Controls

If you have been away from Canada for 24 hours or more, you may bring back goods worth up to C\$50, not including alcohol and tobacco products, without paying duties or taxes. If the goods you bring in are worth more than C\$50 in total, you cannot claim this exemption. In this case, you have to pay **full duties on all goods** you bring in.

If you have been away from Canada for 48 hours or more, you may bring back goods worth up to C\$200 without paying duties or taxes. These goods can include alcoholic beverages and tobacco products as follows: up to 1.14 litres (40 oz.) of liquor or 1.5 litres (53 oz.) of wine, or a case of 24 bottles or cans of beer or ale, each containing 355 ml (12 oz.). As for tobacco, you may bring back up to 200 cigarettes, 50 cigars or cigarillos, 200 tobacco sticks and 200 grams (7 oz.) of manufactured tobacco.

Tobacco products included in a personal exemption are still subject to a minimum duty unless they are marked "Canada-Duty Paid—Droit acquitté."

If you have been away from Canada for seven days or more, you may bring back goods worth up to C\$750 without paying duties or taxes. These goods can include alcoholic beverages and tobacco products as described above. Note that provincial age restrictions apply to liquor and tobacco products.

When calculating the number of days you are absent, do not include the date you leave Canada, but do include the date you return.

If you have any questions about what you can bring home, call the Border Information Service Line of the Canada Border Services Agency (see page 48).

## Be Aware and Declare

You must declare all items purchased or acquired abroad, whether they are intended for yourself or as gifts, as well as goods bought at a Canadian or foreign duty-free store. Keep your original receipts for possible inspection.

