

owned abroad by them for at least six months before their return to Canada, under such regulations as the Minister may prescribe Goods entitled to entry under this tariff item shall be exempt from all imposts, notwithstanding the provisions of this Act or any other Act.

Free Free Free

Any goods imported under this tariff item which are sold or otherwise disposed of within twelve months after importation are subject to the duties and taxes otherwise prescribed.

2. Trade Commissioners returning to Canada may claim exemption under 703c (1), their wives and children under 703c (2). It should be borne in mind, however, that those claiming an exemption under 703c (2) lose the privilege of a simultaneous claim to exemption under 703c (1). With reference to the limitation on tobaccos mentioned in 703b (1), these are individual maximums which may not be exceeded. Motor cars will be brought in under 703c (1) but the Department of National Revenue warns that the car must have been physically in the Trade Commissioner's possession for 6 months in order to qualify.