is available in the country you are calling from.

Registering at a Canadian Government Office Abroad

It is recommended that you register at the nearest Canadian government office abroad. This will help us contact you in case of an emergency. Registration is voluntary, and the information you provide is protected and used in accordance with the provisions of the Privacy Act. You can register on-line (www.voyage.gc. ca/main/sos/rocapage-en.asp).

RETURNING TO CANADA

If you have established any form of legal status in another country, you may be expected to obtain departure clearance before returning to Canada. Some countries, for example, require a statement from tax authorities that you have met all your obligations; others terminate residency permits if you leave the country for an extended period. These rules are typically enforced by inspection of your travel documents on departure.

You may have to pay an airport departure fee in local currency when you leave; you should also be prepared to pay departure fees in any countries that you pass through on your way back to Canada.

With regard to bringing goods into Canada, there are no special rules for Canadian residents who go south for the winter. Everything acquired abroad must be declared, including any repairs made to your vehicle while you were away. It is advisable to keep receipts for any goods acquired outside Canada.

Canadian residents who have been away from Canada for 24 hours or more can bring back goods worth up to C\$50 without paying duties or taxes. However, you must have the goods with you upon arrival. If you bring back goods worth more than C\$50, you will have to pay full duty on all of them. After 48 hours away the limit is C\$200, and after seven days away it is C\$750. If the value of goods exceeds the \$200 or \$750 limit, you will have to pay duties and taxes on the surplus.

These goods can include tobacco products and alcoholic beverages if you have been away from Canada for 48 hours or more. In that case, you may bring back up to 1.14 litres of liquor or 1.5 litres of wine, or a case of 24 bottles or cans of beer or ale, each containing 355 millilitres. You