

duties or taxes. These goods can include tobacco products and alcoholic beverages, as described below. 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 been away from Canada for 48 hours or more, 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 ml. You may also bring back up to 200 cigarettes, 50 cigars or cigarillos, 200 tobacco sticks and 200 grams of manufactured tobacco. Provincial age restrictions apply to liquor and tobacco products.

Canada imposes special restrictions on a variety of imported goods. They include meat and dairy products, weapons, plants,

vehicles and environmentally harmful products, as well as exotic animals and goods based on their exploitation. Check with Canadian customs officials in advance if you plan to import any articles in these categories. It is illegal to bring obscene materials or hate propaganda of any kind into the country.

Canadians who have lived abroad for more than one year are entitled to special customs treatment for household and personal items. Details of these provisions are found in the booklet *Moving Back to Canada*.

If you have any doubts about what you're allowed to bring back, call the Canada Customs and Revenue Agency's toll-free information service at **1-800-461-9999** (in Canada) or **(204) 983-3500** or **(506) 636-5064**.