

Goods valued at not more than two hundred dollars (not including alcoholic beverages, cigars, cigarettes or manufactured tobacco), acquired in overseas countries by residents of Canada during an absence from Canada of not less than fourteen days and acquired by them for personal or household use or as souvenirs or gifts, but not bought on commission or as an accommodation for other persons or for sale, under such regulations as the Minister may prescribe

Free Free Free

All goods admitted under the foregoing special exemption shall be declared by the resident at the time of his return to Canada, and any person who has availed himself of the special exemption is not entitled to any further exemption under item 703b within a period of twelve months from the date the last special exemption was allowed.

Goods entitled to entry under this tariff item shall be exempt from imposts, notwithstanding the provisions of this Act or any other Act.

703c Goods (not including alcoholic beverages, cigars, cigarettes or manufactured tobacco) imported

- (1) by members of the Canadian Forces or by employees of the Canadian Government after an absence from Canada of not less than one year,
- (2) or by former residents of Canada returning to Canada to resume residence therein after having been residents of another country for a period of not less than one year,
and acquired by them for personal or household use and actually