Pets

When examined at a port of entry, cats and dogs must show no signs of diseases communicable to humans. If there is evidence of poor health, an examination by a licensed veterinarian might be required at the expense of the owner. Vaccination against rabies is not required for cats. Except for puppies under three months of age, dogs must be vaccinated against rabies at least 30 days before entry. Other animals are also subject to controls: further information may be obtained from the U.S. Customs offices listed on page 40.

U.S. Customs

Very specific U.S. regulations govern what you may bring into the United States. These cover gifts, alcohol, tobacco and vehicles. Also included are various prohibited and restricted items such as lottery tickets, liquor-filled candy, seditious and treasonable materials, obscene or pornographic material, products made by convicts or forced labour, and products, such as ivory, made from endangered species. Switchblade knives are prohibited, except those owned by persons with one arm.

A non-resident may bring in merchandise worth up to US\$200 free of duty for personal or household use. On visits of 72 hours or more, you may carry an additional US\$100 worth of merchandise free of duty as gifts for other people. However, there are restrictions. Further information can be obtained by phoning one of the U.S. Customs offices listed on page 40. For more information. you may also wish to consult the U.S. Customs Web site (http://www.customs.ustreas.gov/ index.htm).

Transit for Cruises

Many Canadians enter the United States on their way to join sea cruises to other countries. You must have a valid Canadian passport for such a trip. Some of the countries you may be visiting will not permit entry without a passport. A passport is also important to re-enter the United States at the end of the cruise. Ship authorities may retain your passport during the cruise.

Canadian Taxation Status

If you are living or travelling in the United States but maintain residential ties in Canada, you are usually considered a factual resident of Canada for taxation