

employees, stating that you are free of any obligation to them. In addition, you will need to meet all local tax requirements and obtain clearance from the local tax authorities before you will be allowed to leave.

Bringing Home Your Belongings

Depending on how long you have resided outside Canada, you may be subject to special import provisions for household items and personal belongings on your return. When you go through Immigration and Customs at the port of entry, have your passport ready. Where possible, pack the articles you have acquired abroad separately to make inspection easier. Have your receipts handy in case you need to support your Customs declaration. For specific details, obtain a copy of the brochure *Moving Back to Canada?*. See page 26 for details on how to order this publication.

Illegal Souvenirs

While working outside Canada, you may decide to purchase souvenirs. Unfortunately, many attractive items sold in foreign countries are made from endangered plants or animals.

Crocodile-skin briefcases and wallets, python-skin boots, ivory bracelets and carvings, coral earrings, cactus rainsticks, tortoise shells, orchids and parrots are some of the more common items illegally brought back to Canada. These items are included in the more than 40,000 species of wild animals and plants regulated under the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES). Under Canada's *Wild Animal and Plant Protection and Regulation of International and Interprovincial Trade Act* (WAPPRIITA), a violation of CITES could lead to seizure of your purchase, as well as stiff penalties of up to \$150,000 and/or prison terms of up to five years.

The same rules apply if you already own an item made from a controlled wild animal or plant and you wish to take it out of Canada. Since other countries also have strict laws, it is safer to leave these items at home.

To determine precisely what you can and cannot legally bring back into Canada, contact Environment Canada by telephone at (819) 997-1840 or by fax at (819) 953-6283. More information is available on Environment Canada's Web site,