

\*\*\* CUSTOMS EXEMPTION FOR RETURNING CANADIANS \*\*\*

This paper cancels T.C.S. O.I. 59-3 dated 27 January 59

1. The full text of that section of the Canadian Customs Tariff Act which refers to exemptions for returning Canadians is quoted below. This information will be useful for Trade Commissioners who should know where they stand as well as for answering questions posed by visiting Canadians. Your particular attention is directed to the underlined parts.

<i>British Prefer- ential Tariff</i>	<i>Most Fovoured- Nation Tariff</i>	<i>General Tariff</i>
--------------------------------------------------	-------------------------------------------------	---------------------------

703b (1) Goods valued at not more than one hundred dollars included in the baggage accompanying residents of Canada returning from abroad after an absence from Canada of not less than forty-eight hours and acquired by them for personal or house-hold 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 .....

<i>Free</i>	<i>Free</i>	<i>Free</i>
-------------	-------------	-------------

A resident of Canada shall not be entitled to the exemption herein granted within a period of four months from the date of the last exemption allowed, nor shall the exemption be allowed on alcoholic beverages in excess of one quart, or on tobacco in excess of fifty cigars, two hundred cigarettes and two pounds of manufactured tobacco.

(2) Effective on and after July 1, 1958, in addition to the exemption provided for in part (1) of this item, a resident of Canada returning from a point beyond the continental limits of North America after an absence from Canada of not less than fourteen days may elect to avail himself of the following special exemption: