

COMING HOME

DEPARTURE TAX

Some countries impose a departure tax or service fee at the airport or point of departure. Before leaving a foreign country, make sure you set aside enough money in local funds to pay this tax. See the Country Travel Reports on our website for more information.

DUTY- AND TAX-FREE PERSONAL EXEMPTIONS

Provided by the Canada Border Services Agency

When you return to Canada, you may qualify for a personal exemption, depending on the length of your absence. Your personal exemption allows you to bring goods of a certain value into Canada without paying duty and taxes.

ALCOHOLIC BEVERAGES

If you meet the minimum age requirements of the province or territory where you enter Canada and have been absent for at least 48 hours, you can include limited quantities of alcoholic beverages (products

that exceed 0.5% alcohol by volume) in your personal exemption. You may bring back only **one** of the following maximum quantities of alcoholic beverages free of duty and taxes:

- 1.5 litres (52 oz.) of wine;
- 1.14 litres (40 oz.) of alcoholic beverages; or
- 8.5 litres of beer or ale.

TOBACCO PRODUCTS

If you are 18 years of age or older, you may bring back up to **five** units of tobacco products for personal use. Each unit of tobacco products consists of one of the following:

- 200 cigarettes;
- 50 cigars;
- 200 tobacco sticks; or
- 200 grams (7 oz.) of manufactured tobacco.

Unless they are marked "Canada-Duty Paid—Droit acquitté," tobacco products included in a personal exemption are still subject to a minimum duty (in accordance with the Excise Act, 2001).