

CANADIAN TAXATION STATUS

If you are living, working, or travelling abroad but maintain residential ties in Canada, you are normally considered a "factual resident" of Canada for taxation purposes. There may be additional factors involved, so review your situation with the Canada Revenue Agency (CRA) before you leave to avoid surprises. For details, see the CRA publication *Canadian Residents Abroad* (T4131).

AVOIDING CUSTOMS DIFFICULTIES

Before taking valuable items abroad, you can use a free identification service at any office of the Canada Border Services Agency (CBSA). For more information, see the CBSA pamphlet *I Declare*.

TRANSPORT OF DANGEROUS GOODS

Passengers are not permitted to transport dangerous goods aboard aircraft in carry-on luggage, in checked baggage, or on their person. Be especially aware of restrictions on liquids, gels, and aerosols packed in carry-on luggage. Only medicinal products, toiletry articles, and alcoholic beverages (in retail packaging) are allowed. Their containers cannot exceed 100 ml and must fit in a single clear, closed, resealable plastic bag with a maximum capacity of one litre. Consult your airline or Transport Canada's website (www.tc.gc.ca/air) to find out what you can and cannot take with you.

ON YOUR WAY

TAKING PRECAUTIONS

The same rules apply while abroad as at home, only more so. Foreigners are usually at greater risk than locals. In some countries, foreigners are specifically targeted. Be sure not to wander into unknown areas—find out how safe they are first. Never leave drinks unattended while in bars or night clubs and never accept food or drink from strangers. Drugs may be present that could put you at risk of sexual assault and robbery. Do not pick up hitchhikers or cross borders with people you have just met. Watch your luggage and make sure it is locked. **Never take anything, even an envelope, across a border for someone else.**

Do not display large amounts of money or expensive jewellery in public. Use a money belt or a case with concealed sections for valuables.

Remember to telephone home, particularly if you have promised family members or friends that you will do so. We receive thousands of calls every year from worried family members or friends who have not received a promised call.

Keep a separate record of your traveller's cheques and credit cards. **Never carry your passport, travel tickets, identification documents, cash, credit**

cards, and insurance papers together. If you do so, you risk being left with no identification or funds in case of theft or loss.

Use the safety deposit box at your hotel. Never leave valuables in your room.

FOREIGN LAWS AND CUSTOMS

When travelling or living in a foreign country, familiarize yourself with the way of life there. Respect that country's laws, religions, culture, class structure, and economic conditions. Although you may not agree with some of the country's beliefs, remember that you are a visitor.

In many countries, appropriate attire for both sexes is very important and may even be legislated. Penalties for disobeying local laws can be severe.

Be especially respectful of temples, mosques, churches, synagogues, and other religious sites. Many are off limits to foreigners or people who are not members of that faith. Ask permission before taking photographs of religious artifacts, buildings, or local people.

Never take photographs of military facilities, a harbour where naval vessels are docked, or industrial installations such as oil refineries. Your film and camera could be confiscated, and you could even come under suspicion of espionage.

ILLEGAL DRUGS

While recreational drugs may be readily available in some countries, their purchase, consumption, import, and export are prohibited almost everywhere. Buying and using drugs, even in countries where such practices are common, can lead to criminal charges, heavy fines, and long prison sentences. If you break the law in another country, you are subject to that country's judicial system.

Choose your travel companions wisely. Never cross a border with a hitchhiker or as a hitchhiker. Although you may not be carrying anything illegal, your companions may be. And never take a package that is not yours across a border. For details, consult the "Drugs and Travel" section of our website.

