

## \* \* \* SETTLER'S EFFECTS \* \* \*

1. From time to time immigrants may consult a Trade Commissioner on the customs exemptions to which he will be entitled on entry into Canada. The pertinent section of the Customs Tariff Act is 705, which provides for duty-free import of all the immigrant's usual and reasonable personal property except that:

- (a) they must have been owned by the immigrant for 6 months (certain exceptions are made, such as where the immigrant is limited in the amount of capital he may bring with him)
- (b) they must not be for use in any manufacturing establishment (certain exceptions are made, such as for hand tools)
- (c) if an automobile is involved, its value in excess of \$2500 will be subject to duty
- (d) the importation of alcoholic spirits is prohibited.

2. Once these principles have been explained to the immigrant for his guidance, it should be suggested to him that he write to the Department of National Revenue if there is any doubt as to how the provisions of Section 705 will affect him. Only that department is competent to make a specific ruling.

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