

Tariff Item	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
703a Goods entitled to entry under this tariff item shall be exempt from all imposts, notwithstanding the provisions of this Act or any other Act.			
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 household 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.....	Free	Free	Free
<p>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.</p>			
<p>(2) <i>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:</i></p>			
<p><i>Goods valued at not more than two hundred dollars (not including alcoholic beverages, cigars, cigarettes or manufactured tobacco), acquired in overseas countries by residents of Canada during an absence from Canada of not less than fourteen days and acquired by them for personal or household 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></p>			
	Free	Free	Free
<p><i>All goods admitted under the foregoing special exemption shall be declared by the resident at the time of his return to Canada, and any person who has availed himself of the special exemption is not entitled to any further exemption under item 703b within a period of twelve months from the date the last special exemption was allowed.</i></p>			
<p>Goods entitled to entry under this tariff item shall be exempt from all imposts, notwithstanding the provisions of this Act or any other Act.</p>			
703c Goods (not including alcoholic beverages, cigars, cigarettes or manufactured tobacco) imported			
<p>(1) by members of the Canadian Forces or by employees of the Canadian Government after an absence from Canada of not less than one year, or</p>			
<p>(2) by former residents of Canada returning to Canada to resume residence therein after having been residents of another country for a period of not less than one year, and acquired by them for personal or household use and actually owned abroad by them for at least six months before their return to Canada, under such regulations as the Minister may prescribe.....</p>			
	Free	Free	Free
<p>Goods entitled to entry under this tariff item shall be exempt from all imposts, notwithstanding the provisions of this Act or any other Act.</p>			
<p>Any goods imported under this tariff item which are sold or otherwise disposed of within twelve months after importation are subject to the duties and taxes otherwise prescribed.</p>			