

amount of the local money on hand when you first arrive, unless the importation of local currency is a crime. There may be restrictions on taking money in and out of the country. Check with the foreign embassy or consulate in Canada or with your travel agent about currency regulations in the country you plan to visit.

Do not rely exclusively on bank machine cards or credit cards. They are not necessarily honoured internationally.

Canadian Taxation Status

If you are living or travelling abroad but maintain residential ties in Canada, you are usually considered a factual resident of Canada for taxation purposes. However, there may be other factors involved, so you should review your situation with Revenue Canada before you leave in order to avoid surprises. The Revenue Canada publication *Canadian Residents Abroad* provides excellent information for individuals. See page 31 for details on how to order this publication.

Revenue Canada's International Tax Services Office processes income tax returns for non-

residents and deemed residents of Canada, including Canadians posted overseas. It also provides general assistance by telephone, correspondence and counter service, and looks after all non-resident tax withholding accounts. You can contact the office at 2204 Walkley Road, Ottawa, ON K1A 1A8, or by fax at (613) 941-2505. You can also telephone the office (collect calls are accepted) at the following numbers:

Non-Resident Withholding Accounts: (613) 952-2344
Problem Resolution Program:
(613) 952-3502
General Enquiries: (613) 952-3741

Also, if you have access to the Internet, you can get general information about Revenue Canada, as well as many of its publications and forms (<http://www.rc.gc.ca>).

Avoiding Difficulties at Canada Customs

Before travelling abroad with valuable items, you can take advantage of a free identification procedure at any Customs office. This service is available for items that have serial numbers or other unique markings. Alternatively, if

ATTENTION

Working anywhere outside Canada without the right insurance can be risky.

Telfer International, with over 25 years' experience insures Canadians working anywhere outside of Canada, including the U.S. We provide complete, flexible coverage that most provincial and private insurance plans cannot.

Contact us and we will be pleased to outline our protection's strength and versatility.

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