

## \*\*\* GIFTS FROM ABROAD \*\*\*

1. Under Tariff item 690a there is provision for the duty-free entry of casual donations sent by persons abroad to friends in Canada or brought into Canada personally by non-residents as gifts to friends and not being advertising matter, tobacco or alcoholic beverages, where the value thereof does not exceed \$10 in any one case. Where a number of gifts for one family are being forwarded to Canada in one package, duty free entry will be permitted provided the gifts contained in the package are individually wrapped and addressed to individual members of the family and are not valued at more than \$10 each.

2. Note that Trade Commissioners, who are considered by the Department of National Revenue as Residents, do not qualify for this exemption if they bring the gifts with them. When sending a gift parcel, it is well to remember that if the parcel is insured for more than \$10, the customs examiners will take this as evidence that entry under item 690a would not be appropriate.

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