attempt to leave. Even dual citizens who have passed the age for military service may be considered defaulters for failing to report at the required time.

**Taxation:** Taxation arrangements between countries are complex. If you have dual citizenship, you may encounter obligations in both countries. These obligations should be discussed with your financial and/or legal advisers.

**Travel:** If you travel with two passports, you could be subject to increased scrutiny by immigration and security officials. You could be questioned about missing entry or exit stamps, as well as your reason for having two travel documents.

After graduation, a Canadian teenager travelled to Singapore for the first time to visit his relatives. What he didn't expect was to be arrested at the border and forced to join the military. Because of his dual citizenship, Canadian consular officers could not help him. In Singapore, he was considered a citizen of Singapore.

In some countries, possession of a second passport could result in its confiscation or a fine. You may even be prevented from leaving the country.

Many countries require their nationals to enter and leave the country on the passport of that country. A dual-national Polish/Canadian husband and wife without valid Polish passports were allowed to enter Poland on their Canadian passports to attend to a family emergency. To leave Poland, however, they were required to obtain Polish passports. The process took several weeks, and their delayed return almost cost them their jobs back in Canada.