

Everything acquired abroad must be declared, including any repairs made to your vehicle while you were away. Keeping receipts for major purchases is advisable. Any valuable items that you took with you when you left Canada should have been declared to Canada Customs on your departure.

Canadian residents who have been away from Canada for 24 hours or more can bring back goods worth up to \$50 without paying duties or taxes; after 48 hours away the limit is \$200, and after seven days away it is \$500. You can include up to 40 ounces (1.14 litres) of liquor or wine, or a case of 24 bottles/cans of beer, each containing 12 ounces (355 millilitres). You can also include up to 200 cigarettes, 50 cigars or cigarillos, 200 tobacco sticks or 200 grams of manufactured tobacco.

Canada imposes special restrictions on a variety of imported goods. They include meat and dairy products, weapons, plants, vehicles and environmentally harmful products, as well as exotic animals and goods based on their exploitation. Check in

advance with Canada Customs if you plan to import any articles in these categories. It is illegal to bring obscene materials or hate propaganda of any kind into the country.

Depending on how long you have resided outside Canada, on your return you may be subject to special import provisions for household items and personal belongings. Details of these provisions can be found in the brochure *Moving Back to Canada?*, available from Revenue Canada.

If you have any doubts about what you are allowed to bring back, you can call Revenue Canada's information service at **1-800-461-9999** (in Canada) or **(613) 993-0534**.