

free identification procedure at any Canadian customs office. This service is available for items that have serial numbers or other unique markings. Alternatively, in certain circumstances customs officers may apply a sticker to an item, giving it a special number.

Jewellery often has significant value and can be difficult to identify. To make it easier to re-enter the country with jewellery, contact your nearest customs office to find out the steps to take before your departure.

Regulations for Pets

If you are planning to take your pet overseas, call the host country's embassy or consulate accredited to Canada well in advance of your departure to obtain information on all the requirements. At a minimum, your pet will need a detailed health certificate and may need an import permit. Your pet may also be required to undergo a period of quarantine before or upon entering the country. If you return to Canada, you will have to follow similar procedures and present a certificate stating that your dog or cat is currently vaccinated for rabies. For additional information on dogs and cats, or for information on other pets (which often require an import permit before they can return to

Canada), contact the Canadian Food Inspection Agency.

PERMANENT RETIREMENT ABROAD

Retiring permanently to another country is an option for Canadians who are seeking a lower tax jurisdiction, do not intend to return regularly to Canada and can obtain adequate health care protection. If you are thinking of leaving Canada and taking up permanent residence in another country, you should be aware that this involves establishing a legal status within the other country that goes well beyond that of an annual tourist. You may seek either permanent residency or citizenship status, or both. Either may impose a variety of conditions and requirements, and you should be very clear about their implications. Among other consequences, Canadian consular officials in your country of destination may not be able to help you if you run into difficulties.

Immigration and Citizenship Issues

Country of Destination

Regulations for Immigrants

Immigration regulations vary greatly from country to country, and it is essential that you understand them before you go. Most countries base