

unless your lawyer is present. Do not sign anything in a language you do not understand without the permission of your lawyer.

Drugs

Most countries impose severe penalties for the possession of even a minuscule amount of illegal drugs. Even prescription drugs and syringes used for legitimate medical purposes come

under intense scrutiny and should therefore have proper accompanying documentation. As previously mentioned, keep all drugs in their original containers and carry the necessary prescriptions with you. Choose your travelling companions wisely. Never agree to take across a border any parcel that is not yours. For more information, consult the Anti-Drug Information Program's Web site.

Returning to Canada

Departure Tax

Some countries impose a departure tax or service fee at the airport or point of departure. Prior to leaving such a country, make sure you set aside enough money, in local funds, to pay this tax.

Settling Your Obligations Before You Return

It is important that you settle all your obligations before you leave your host country. For example, make sure that you pay all your local bills or make acceptable arrangements to do so. It may also be a good idea to obtain a letter of release from domestic or other employees, if applicable, stating that you are free of any obligation to them. In addition, you will need to meet all local tax requirements and obtain clear-

ance from the local tax authorities before you will be allowed to leave.

Bringing Home Your Belongings

Depending on how long you have resided outside Canada, you may be subject to special import provisions for household items and personal belongings on your return. When you go through Immigration and Customs at the port of entry, have your passport ready. Where possible, pack the articles you have acquired abroad separately to make inspection easier. Have your receipts handy in case you need to support your customs declaration. For specific details, obtain a copy of the brochure *Moving Back to Canada*, published by the Canada Customs and Revenue Agency.