

you may need to follow similar procedures and present a certificate stating that the pet was vaccinated for rabies within the preceding three years. For more information, contact the Canadian Food Inspection Agency.

Practical and Financial Issues

Money Matters

Before you leave Canada, make sure that you will have enough money with you to get properly settled. Although some companies may provide a settlement allowance, keep in mind that it may be several weeks before you receive your first pay cheque. Consult a bank or a foreign currency agent to find out the most appropriate currency to take with you. Canadian currency and traveller's cheques in Canadian dollars are not always accepted. Traveller's cheques in U.S. dollars are often the safest and most convenient option.

Be aware that your bank machine card or credit card may not necessarily be usable or honoured in another country.

Planning Your Finances

Before leaving Canada, make sure that you have settled all your financial obligations or make arrangements to do so while you

are working abroad. This may involve setting up automatic payments from your Canadian bank account to cover outstanding or ongoing commitments. You should advise your bank that you will be working overseas and supply your new address. Most banks can provide a variety of services to assist you in managing your finances from outside Canada.

It is always a good idea to take at least one credit card with you. Although you may choose not to use it, it will definitely provide you with some peace of mind. Keep it in a safe place for unexpected expenses or emergencies.

Taxes

If you are living abroad but maintain residential ties in Canada, you are usually considered a factual resident of Canada for taxation purposes. However, there may be other factors involved, so you should review your situation with the Canada Customs and Revenue Agency (CCRA) before you leave in order to avoid surprises. The CCRA publication *Canadian Residents Abroad* provides excellent information for individuals.

The CCRA's International Tax Services Office processes income tax returns for non-residents and deemed residents of Canada, including Canadians working